

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re: CIRCUIT CITY STORES, INC., et al., ¹ Debtors.	: : : : : : :	Chapter 11 Case No. 08-35653-KRH (Jointly Administered)
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**APPLICATION FOR AN ORDER PURSUANT TO SECTIONS 328 AND 1103 OF
THE BANKRUPTCY CODE AND BANKRUPTCY RULE 2014 AUTHORIZING
THE RETENTION AND EMPLOYMENT OF JEFFERIES & COMPANY, INC.
AS FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS NUNC PRO TUNC TO NOVEMBER 18, 2008**

The Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) hereby submits this application (the “Application”) to the Court pursuant to sections 328 and 1103 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”) and Rule 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City West Coast is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

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Proposed Counsel for the Official
Committee of Unsecured Creditors

Proposed Co-Counsel for the Official
Committee of Unsecured Creditors

“Local Bankruptcy Rules”), for the entry of an order authorizing the Committee to retain and employ Jefferies & Company, Inc. (“Jefferies”), *nunc pro tunc* to November 18, 2008, pursuant to the terms of that certain engagement letter, dated as of November 18, 2008, a copy which is attached hereto as Exhibit A (the “Jefferies Engagement Letter”), as financial advisor to the Committee in the above-captioned chapter 11 cases (the “Chapter 11 Cases”). In support of this Application, the Committee relies in part, on the Declaration of Michael Henkin (the “Henkin Declaration”), attached hereto and incorporated herein by reference, and respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over the Application pursuant to 28 U.S.C. §§157 and 1334. This matter is a core proceeding pursuant to 11 U.S.C. § 157(b)(2)(A). Venue of these cases and this matter is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicate for the relief requested herein is 11 U.S.C. §§ 327, 328 and 1103(a).

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the Debtors filed their voluntary Chapter 11 petitions for relief, thereby commencing the above-captioned cases. The factual background regarding the Debtors, including their business operations, their capital and debt structure, and the events leading to the filing of these Chapter 11 Cases, is set forth in detail in the Declaration of Bruce H. Besanko, Executive Vice President and Chief Financial Officer of Circuit City Stores, Inc., in Support of Chapter 11 Petitions and First Day Pleadings filed on the Petition Date [Docket No. 79].

3. By order dated November 10, 2008 [Docket No. 77], these Chapter 11 Cases are being jointly administered. The Debtors continue to operate their businesses and manage their

properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. As of the date hereof, neither a trustee nor an examiner has been appointed in these Chapter 11 Cases.

4. On November 12, 2008, the Office of the U.S. Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") in these cases pursuant to Sections 1102(a) and 1102(b)(1) [Docket No. 116]. On November 13, 2008, the Committee was amended by the U.S. Trustee.

5. The Committee is presently composed of the following eleven creditors: (i) Alliance Entertainment; (ii) Developers Diversified Realty Corp.; (iii) Garmin International, Inc.; (iv) Hewlett-Packard Company; (v) LG Electronics USA, Inc.; (vi) Paramount Home Entertainment; (vii) Pension Benefit Guarantee Corporation; (viii) Samsung Electronics America, Inc.; (ix) Simon Property Group, Inc.; (x) Toshiba America Consumer Products, LLC; and (xi) Weidler Settlement Class.

6. Following its appointment, the Committee voted to retain Protiviti, Inc. and Jefferies as financial advisors in these matters, subject to this Court's approval and the terms and conditions thereof.

RELIEF REQUESTED

7. By this Application, the Committee requests that the Court enter an order pursuant to sections 328(a) and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, 2016 and 5002 authorizing it to retain and employ Jefferies as its financial advisor, *nunc pro tunc* to November 18, 2008, pursuant to the terms of the Jefferies Engagement Letter as set forth in the letter agreement attached hereto as Exhibit A.

BASIS TO RETAIN JEFFERIES AS FINANCIAL ADVISOR

Jefferies' Qualifications

8. The Committee respectfully submits that the services of a financial advisor are necessary and appropriate to enable it to evaluate the complex financial and economic issues raised by the Debtors' reorganization proceedings and to effectively fulfill its statutory duties. The Committee selected Jefferies because of its expertise in providing financial advisory services to debtors, creditors, and equity holders in restructurings and distressed situations. Jefferies is an investment banking firm with its principal office located at 520 Madison Avenue, New York, New York 10022. Jefferies is a registered broker-dealer with the United States Securities and Exchange Commission, and is a member of the Boston Stock Exchange, the International Stock Exchange, the Financial Industry Regulatory Authority, the Pacific Stock Exchange, the Philadelphia Stock Exchange, and the Securities Investor Protection Corporation. Jefferies was founded in 1962 and is a wholly-owned subsidiary of Jefferies Group, Inc. Jefferies Group, Inc. is a publicly traded company and, together with its subsidiaries, has over \$25.7 billion in assets and over 2,250 employees in over 23 offices around the world.

9. Jefferies provides a broad range of corporate advisory services to its clients including, without limitation, services pertaining to: (i) general strategic and financial advice, (ii) mergers, acquisitions, and divestitures, (iii) special committee assignments, (iv) capital raising and (v) corporate restructurings.

10. Jefferies and its senior professionals have extensive experience in the reorganization and restructuring of troubled companies, both out-of-court and in chapter 11 proceedings. The employees of Jefferies have advised debtors, creditors, equity constituencies, and purchasers in many reorganizations. Since 2000, Jefferies has been involved in over 125 restructurings representing over \$130 billion in restructured liabilities.

11. Jefferies has an exemplary reputation for the financial advisory services they have provided in large and complex chapter 11 cases on behalf of debtors, creditors, and creditor and equity committees, such as the following: In re Adelphia Business Solutions, Inc.; In re AmeriServe Food Distribution, Inc.; In re Ames Department Stores, Inc.; In re Atkins Nutritionals, Inc.; In re Choice One Communications, Inc.; In re Delphi Corporation; In re Diamond Brands Operating Corp.; In re Exide Technologies, Inc.; In re Federal Mogul Corporation; In re Formica Corporation; In re Heartland Wireless Communications; In re ICO Global Communications Services Inc., et. al.; In re International Wireless Communications, Inc., et. al.; In re Kaiser Group International, Inc.; In re Loral Space & Communications Ltd.; In re MobilMedia Communications; In re Net2000 Communications, Inc; In re Pliant Corporation; In re Silver Cinemas, Inc.; In re Solutia Inc.; In re Sunterra Corporation, et al; In re VF Brands International; In re XO Communications Inc.; In re Werner Holdings Co (DE), Inc.; and In re WHX Corporation.

The Engagement

12. On November 18, 2008, the Committee retained Jefferies as financial advisors in connection with the Chapter 11 Cases of the Debtors. At the request of the Committee, Jefferies has rendered services from November 18, 2008 through and including the date hereof, and will continue to render such services pending a ruling on the Application by the Court.

13. In its capacity as the Committee's financial advisor and as outlined in the Jefferies Engagement Letter, Jefferies is prepared to perform certain postpetition services including, without limitation, the following:

- a) become familiar with, to the extent Jefferies deems appropriate, and analyze the business, operations, assets, financial condition and prospects of the Debtors;

- b) advise the Committee on the current state of the restructuring market;
- c) assist and advise the Committee in examining and analyzing any potential or proposed strategy for restructuring or adjusting the Debtors' outstanding indebtedness or overall capital structure, whether pursuant to a plan of reorganization, a sale of all or substantially all the assets or equity under section 363 of chapter 11 of the Bankruptcy Code, or other form of emergence from chapter 11 (including a dismissal of the Cases), or otherwise (the "Restructuring"), including, where appropriate, assisting the Committee in developing its own strategy for accomplishing a Restructuring;
- d) assist and advise the Committee in evaluating and analyzing the proposed implementation of any Restructuring, including the value of the securities, if any, that may be issued under any plan of reorganization; and
- e) render such other financial advisory services as may from time to time be agreed upon by the Committee and Jefferies, including, but not limited to, providing expert testimony, and other expert and financial advisory support related to any threatened, expected, or initiated litigation.

Disclosures Concerning Conflicts of Interest²

14. To check and clear potential conflicts of interest in these cases, Jefferies has researched its client database to determine whether Jefferies had any connection with, among others, the following entities:

- a) The Debtors and their affiliates;
- b) The Debtors' officers, directors and principal shareholders;
- c) The members of the Committee;
- d) The Debtors' secured lenders;
- e) The Debtors' largest unsecured creditors, and any other parties in interest Jefferies could readily identify as clients of the firm; and
- f) The Debtors' professionals.

² The Committee's knowledge, information, and belief regarding the matters set forth herein are based, and made in reliance, upon the Henkin Declaration.

15. To the best of the Committee's knowledge, the principals and professionals of Jefferies do not have any connection with the Debtors, their creditors, or any other party in interest, and do not hold or represent an interest materially adverse to the Debtors' estates, and are "disinterested persons" under section 101(14) of the Bankruptcy Code, except as set forth in the Henkin Declaration. The retention of Jefferies as financial advisor to the Committee is necessary and in the best interest of the Debtors' estates and general unsecured creditors.

16. From time to time, Jefferies has provided investment banking, financial advisory and/or consulting services to certain creditors and other parties in interest in matters unrelated to these cases. Jefferies has informed the Committee that during its retention by the Committee in these cases it will not provide services to the Debtors or the creditors of the Debtors, including, without limitation, those listed in the Henkin Declaration, in connection with any matters relating to these cases. Nevertheless, given its diverse practice and client base, Jefferies may provide services to clients in matters unrelated to these Chapter 11 Cases, who are or become creditors or equity holders of the Debtors or who may have interests adverse to the Debtors, their creditors, or their equity holders in matters unrelated to these cases.

17. Jefferies is a global investment banking firm with broad activities covering trading in equities, convertible securities and corporate bonds in addition to its investment banking and financial advisory practice. With more than 80,000 customer accounts around the world, it is possible that one or more of its clients or a counterparty to a security transaction may hold a claim or otherwise be a party-in-interest in these Chapter 11 Cases. Further, as a major market maker in equity securities as well as a major trader of corporate bonds and convertible securities, Jefferies regularly enters into securities transactions with other registered broker-dealers as a part of its daily activities. Some of these counterparties may be creditors or equity

interest holders of the Debtors. Jefferies believes none of these business relationships constitutes an interest materially adverse to the Committee herein in matters upon which Jefferies is to be employed, and none of these business relationships is directly related to these cases. As set forth in the Jefferies Engagement Letter (terms not defined herein are defined in the Jefferies Engagement Letter), Jefferies will be compensated, subject to Court approval, in the following manner:³

- a) A monthly fee (the “Monthly Fee”) equal to \$200,000 per month for the first four months of this Agreement, and \$150,000 per month thereafter until the expiration or termination of this Agreement. The first Monthly Fee(s) shall be payable immediately upon Bankruptcy Court approval of this Agreement (with, for the avoidance of doubt, the Monthly Fees being deemed to have accrued beginning on the date of this Agreement), and each subsequent Monthly Fee shall be payable in advance on each monthly anniversary thereafter. Fifty percent of any Monthly Fees paid to Jefferies in excess of \$600,000 in the aggregate shall be creditable against any fees actually paid or to be paid to Jefferies pursuant to subsection (b) below.
- b) In addition, in consideration of the services rendered by Jefferies hereunder, the Debtors will pay or cause to be paid to Jefferies in cash a fee in an amount equal to (i) 1.5% of any recoveries (whether in the Cases and/or in any Chapter 7 Cases (as defined below)) received by Unsecured Creditors (as defined below) in an aggregate amount up to and including \$200 million; plus (ii) 2.0% of any recoveries by Unsecured Creditors in any aggregate amount in excess of \$200 million (the “Restructuring Fee”). For the purposes of this subsection (b), “recoveries” includes, but is not limited to, the fair market value of any cash, cash equivalents, securities, trust, sale or litigation interests, or other consideration, whether immediately realized or not. The term “Unsecured Creditors” shall mean all creditors of the Company to the extent their claims are not (a) secured claims within the meaning of the Bankruptcy Code, or (b) entitled to priority pursuant to sections 507(a) or 503(b) of the Bankruptcy Code.
- c) For purposes of computing any fees payable to Jefferies hereunder, non-cash consideration shall be valued as follows: (i) publicly-traded securities shall be valued at the average of their 4:00 p.m. closing prices (as reported in *The Wall Street Journal*) for the five trading days prior to the date which is two business days prior to the date of closing of the Restructuring

³ This summary is presented for convenience purposes only. The terms set forth in the Jefferies Engagement Letter are controlling in all respects.

and (ii) any other non-cash consideration shall be valued at the value ascribed to such non-cash consideration in the plan of reorganization, and if no such value is ascribed in the plan of reorganization, at the fair market value of such consideration as determined in good faith by the Committee and Jefferies.

- d) The Committee acknowledges that in light of Jefferies' substantial experience and knowledge in the restructuring market, the uncertain nature of the time and effort that may be expended by Jefferies in fulfilling its duties hereunder, the opportunity cost associated with undertaking this engagement, and the "market rate" for professionals of Jefferies' stature in the restructuring market generally, the fee arrangement hereunder is just, reasonable and fairly compensates Jefferies for its services.

Notwithstanding anything to the contrary herein, Jefferies and the Committee agree that (i) Jefferies shall seek compensation and be paid in accordance with the fee application procedures established in these Cases and (ii) except as explicitly provided in Schedule A to the Engagement Letter, neither the Committee nor the Committee members shall have any liability, obligation or responsibility for the fee, expense, indemnity or other amounts due hereunder.

The fee arrangement set forth in the Jefferies Engagement Letter is hereinafter referred to as the "Fee Structure." The Debtors and their estates also will reimburse Jefferies, subject to approval of this Court, for all reasonable out-of-pocket expenses, including, without limitation, all reasonable fees and expenses of its counsel, travel and lodging expenses, word processing charges, messenger and duplication services, facsimile expenses and other customary expenditures incurred by Jefferies in performing its financial advisory services.

18. As set forth more fully in the Jefferies Engagement Letter, the Debtors and their estates are to indemnify and hold harmless Jefferies, its agents, principals and employees for all claims, damages, liabilities and expenses to which such parties may have been subject to as a result of their involvement with providing financial advisory services, except to the extent that such claims, damages, liabilities and expenses resulted principally from gross negligence or willful misconduct. The indemnification sought herein and modifications thereto are discussed

more fully in paragraph 25 of this Application, and are qualified in their entirety by reference to the Engagement Letter and Schedule A thereto.

Fee Application and Compensation

19. Jefferies has advised the Committee that it is not the general practice of investment banking firms to keep detailed time records similar to those customarily kept by attorneys. Jefferies' restructuring professionals do as a practice, and in these Chapter 11 Cases will, keep time records detailing and describing their daily activities, the identity of persons who performed such tasks and the amount of time expended on each activity on a daily basis. Also, Jefferies will supplement this information with a list of the nonrestructuring professionals who assist the restructuring department on this matter but who do not maintain time records in the same manner. In addition, apart from the time recording practices described above, Jefferies' restructuring personnel do not maintain their time records on a "project category" basis. The Committee has been advised that to have Jefferies recreate the time entries for its restructuring personnel and require its nonrestructuring personnel to record its time as prescribed by the Local Rules would be, in each case, unduly burdensome and time-consuming. As such, the Committee submits that the detailed time descriptions that Jefferies' restructuring personnel will provide should be sufficient for any review of the time entries in connection with a subsequent application for compensation.

20. Except as otherwise provided herein, Jefferies intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the guidelines promulgated by the Office of the U.S. Trustee and the Local Rules and orders of this Court, and pursuant to any additional procedures that may be or have already been established by the Court in these cases.

In connection therewith, subject to application for and allowance by the Court, Jefferies will receive reimbursement for reasonable and documented out-of-pocket expenses incurred in connection with the services rendered to the Committee including, without limitation, the reasonable fees and disbursements of Jefferies' outside counsel, travel and lodging expenses, word processing charges, messenger and duplicating services, facsimile expenses, long distance telephone calls, and other customary expenditures.

21. The Fee Structure which is set forth in the Jefferies Engagement Letter is comparable to those generally charged by financial advisory and investment banking firms of similar stature to Jefferies and for comparable engagements, both in and out of court, and reflect a balance between a fixed, monthly fee, and a contingency amount which are tied to the consummation of the services to be performed as contemplated in the Jefferies Engagement Letter.

22. The hours worked, the results achieved and the ultimate benefit to the Committee of the work performed by Jefferies in connection with this engagement may vary and the Committee and Jefferies have taken this into account in setting the above fees. Additionally, and in connection therewith, the Committee has been advised by Jefferies that it will endeavor to coordinate with the other retained professionals in these bankruptcy cases to eliminate unnecessary duplication or overlap of work.

23. The Committee acknowledges and agrees that Jefferies' mergers and acquisitions expertise as well as its capital markets knowledge, financing skills, and restructuring capabilities, some or all of which may be required by the Committee during the term of Jefferies' engagement hereunder, were important factors in determining the Fee Structure and that the ultimate benefit to the Committee of Jefferies' services hereunder could not be measured merely by reference to

the number of hours to be expended by Jefferies' professionals in the performance of such services.

24. The Committee also acknowledges and agrees that the Fee Structure has been agreed upon by the parties in anticipation that a substantial commitment of professional time and effort will be required of Jefferies and its professionals hereunder, and in light of the fact that such commitment may foreclose other opportunities for Jefferies and that the actual time and commitment required of Jefferies and its professionals to perform its services hereunder may vary substantially from week to week or month to month, creating "peak load" issues for the firm.

25. In sum, in light of the foregoing and given the numerous issues which Jefferies may be required to address in the performance of its services hereunder, Jefferies' commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for Jefferies' services for engagements of this nature in an out-of-court context, the Committee acknowledges and agrees that the Fee Structure is both fair and reasonable under the standards set forth in 11 U.S.C. § 328(a). All compensation and expenses will be sought in accordance with section 328(a) of the Bankruptcy Code, as incorporated in section 331 of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules and orders of the Court.

Indemnity

26. As mentioned above in paragraph 17 and as set forth in the Jefferies Engagement Letter, and Schedule A thereto, the Committee believes that the Debtors and their estates should provide Jefferies and the other Indemnified Persons (as that term is defined therein) with an indemnity. The Committee has requested that the indemnification provisions of the Jefferies Engagement Letter be modified to reflect, in substantially the same form, indemnification

provisions previously approved by the federal courts, including in the following cases: United Artists Theatre Co. v. Walton, 315 F.3d 217 (3d Cir. 2003); In re AmeriServe Food Distribution Inc., Case No. 00-0358 (PJW) (Bank. D. Del. May 9, 2000) and In re Planet Hollywood International Inc., Case No. 99-3612 (JJF) (Bankr. Del. Dec. 17, 1999). Jefferies having so agreed, the Committee and Jefferies seek approval of the indemnification provisions in the Jefferies Engagement Letter, subject to the following:

- a) The Debtors and their estates are authorized to indemnify, and shall indemnify Jefferies, in accordance with the Jefferies Engagement Letter, for any claim arising from, related to or in connection with Jefferies performance of the services described in the Jefferies Engagement Letter;
- b) subject to subparagraph (d), infra, the Debtors and their estates shall indemnify and hold harmless Jefferies, in accordance with the Jefferies Engagement Letter, for any claim arising from, related to, or in connection with the financial advisory services but not for any claim arising from, related to, or in connection with Jefferies' postpetition performance of any services other than financial advisory services unless such postpetition services and indemnification therefor are approved by the Court;
- c) notwithstanding any provision of the Jefferies Engagement Letter to the contrary, the Debtors and their estates shall have no obligation to indemnify Jefferies, or to provide contribution or reimbursement to Jefferies, for any claim or expense that is judicially determined (the determination having become final) to have arisen principally from Jefferies' gross negligence or willful misconduct; and
- d) if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, Jefferies believes that it is entitled to the payment of any amounts by the Debtors and their estates on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Jefferies Engagement Letter including, without limitation, the advancement of defense costs, Jefferies must file an application therefor in, and with, the Court, and the Debtors may not pay any such amounts to Jefferies before the entry an order by the Court approving the payment. This subparagraph (d) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by Jefferies for indemnification, contribution, or reimbursement

and not to limit the duration of the Debtors and their estates' obligation to indemnify Jefferies.

The indemnity set forth in full in the Jefferies Engagement Letter as modified by the subparagraphs in this paragraph 25 is hereinafter referred to as the “Indemnity.”

27. The Indemnity is a reasonable term and condition of the Jefferies engagement and appropriate in light of the cost of comparable services in a nonbankruptcy context. See In re Busy Beaver Building Ctrs., Inc., 19 F.3d 833, 848-849 (3d Cir. 1994). Unlike the market for other professionals that a debtor or committee may retain, indemnification is a standard term of the market for investment bankers and financial advisors. In fact, the Indemnity is comparable to those generally obtained by financial advisory and investment banking firms of similar stature to Jefferies and for comparable engagements, both in and out of court.

Engagement Under 328 Is Reasonable and Appropriate Under the Circumstances

28. Subsection 328(a) of the Bankruptcy Code provides, in relevant part, that a debtor “with the court’s approval, may employ or authorize the employment of a professional person under section ... 1103 ... on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis.” 11 U.S.C. § 328(a). For the reasons set forth in the Application, section 328(a) therefore permits the Court to approve the terms of the proposed engagement of Jefferies as set forth in the Jefferies Engagement Letter including Fee Structure and Indemnity.

29. The Committee respectfully submits that the terms of the proposed retention are reasonable and based on the customary compensation charged by Jefferies and comparably skilled practitioners in matters outside and other than chapter 11 cases, as well as cases under chapter 11, and have been approved and implemented in not just this Circuit but also in chapter 11 cases elsewhere. Indeed, the entire engagement as set forth in the Jefferies Engagement Letter

is common within the industry and reflects what is considered to be “market” both in and out of chapter 11 proceedings, in each case, in light of Jefferies’ experience in reorganizations and the scope of work to be performed pursuant to its retention. Accordingly, the Committee respectfully submits that the terms of the proposed engagement of Jefferies including, without limitation, the Fee Structure and the Indemnity should be approved.

NOTICE

30. The Committee has provided notice of this Application to (i) the Office of the United States Trustee; (ii) counsel for the Debtors; and (iii) all other parties who have formally appeared and requested notice in these cases pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, the Committee submits that no other or further notice need be given.

NO PRIOR REQUEST

31. No prior request for the relief sought in this Application has been made to this or any other Court.

[Continued on Next Page]

WHEREFORE, the Committee respectfully requests that the Court enter an order under sections 328(a) and 1103 of the Bankruptcy Code, substantially in the form attached, approving the employment of Jefferies pursuant to the terms of the Jefferies Engagement Letter to perform the services described herein, and grant the Committee such other and further relief as is just.

Dated: December 18, 2008

OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF CIRCUIT CITY STORES, INC.

By: /s/ Ramona Neal

Ramona Neal
Chairman of the Official Committee of Unsecured
Creditors of Circuit City Stores, Inc.

/s/ Lynn L. Tavenner

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Proposed Counsel for Official Committee of Unsecured
Creditors Holding Unsecured Claims

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 22, 2008, a true and correct copy of the above and foregoing was served by either First Class Mail, postage pre-paid and/or by electronic delivery to all of the parties on the attached Service List.

/s/ Lynn L. Tavenner

Lynn L. Tavenner, Esquire (VA Bar No. 30083)
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20 North Eighth Street, 2nd Floor
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Telephone: (804) 783-8300
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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., et al., ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

DECLARATION OF MICHAEL HENKIN

I, Michael Henkin, hereby make the following declaration:

1. I am a Managing Director of Jefferies & Company, Inc. (“Jefferies”), an investment banking firm with its principal office located at 520 Madison Ave., New York, New York, 10022, with offices located world-wide. I am duly authorized to make this Declaration on behalf of Jefferies and submit this Declaration in accordance with section 1103 of title 11 of the United States Code (the “Bankruptcy Code”) and Rules 2014(a), 2016(b) and 5002 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) in connection with the application (the “Application”) of the Official Committee of Unsecured Creditors in the above-captioned cases (the “Committee”) for an order pursuant to sections 328(a) and 1103(a) of the Bankruptcy Code authorizing the Committee to retain and employ Jefferies as financial advisors.

2. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.² Capitalized terms and phrases not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City West Coast is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

3. I believe that Jefferies and the professionals it employs are uniquely qualified to advise the Committee in the matters for which Jefferies is proposed to be employed.

4. In its capacity as the Committee's financial advisor and as outlined in the Jefferies Engagement Letter, Jefferies is prepared to perform certain postpetition services including, without limitation, the following:

5. In its capacity as the Committee's financial advisor and as outlined in the Jefferies Engagement Letter, Jefferies is prepared to perform certain postpetition services including, without limitation, the following:

- a) a become familiar with, to the extent Jefferies deems appropriate, and analyze the business, operations, assets, financial condition and prospects of the Debtors;
- b) advise the Committee on the current state of the restructuring market;
- c) assist and advise the Committee in examining and analyzing any potential or proposed strategy for restructuring or adjusting the Debtors' outstanding indebtedness or overall capital structure, whether pursuant to a plan of reorganization, a sale of all or substantially all the assets or equity under section 363 of chapter 11 of the Bankruptcy Code, or other form of emergence from chapter 11 (including a dismissal of the Cases), or otherwise (the "Restructuring"), including, where appropriate, assisting the Committee in developing its own strategy for accomplishing a Restructuring;
- d) assist and advise the Committee in evaluating and analyzing the proposed implementation of any Restructuring, including the value of the securities, if any, that may be issued under any plan of reorganization; and
- e) render such other financial advisory services as may from time to time be agreed upon by the Committee and Jefferies, including, but not limited to, providing expert testimony, and other expert and financial advisory support related to any threatened, expected, or initiated litigation.

² Certain of the disclosures set forth herein relate to matters within the knowledge of other employees at Jefferies and are based on information provided by them.

6. As set forth in the Jefferies Engagement Letter (terms not defined herein are defined in the Jefferies Engagement Letter), Jefferies will be compensated, subject to Court approval, in the following manner:³

- a) A monthly fee (the “Monthly Fee”) equal to \$200,000 per month for the first four months of this Agreement, and \$150,000 per month thereafter until the expiration or termination of this Agreement. The first Monthly Fee(s) shall be payable immediately upon Bankruptcy Court approval of this Agreement (with, for the avoidance of doubt, the Monthly Fees being deemed to have accrued beginning on the date of this Agreement), and each subsequent Monthly Fee shall be payable in advance on each monthly anniversary thereafter. Fifty percent of any Monthly Fees paid to Jefferies in excess of \$600,000 in the aggregate shall be creditable against any fees actually paid or to be paid to Jefferies pursuant to subsection (b) below.
- b) In addition, in consideration of the services rendered by Jefferies hereunder, the Debtors will pay or cause to be paid to Jefferies in cash a fee in an amount equal to (i) 1.5% of any recoveries (whether in the Cases and/or in any Chapter 7 Cases (as defined below)) received by Unsecured Creditors (as defined below) in an aggregate amount up to and including \$200 million; plus (ii) 2.0% of any recoveries by Unsecured Creditors in any aggregate amount in excess of \$200 million (the “Restructuring Fee”). For the purposes of this subsection (b), “recoveries” includes, but is not limited to, the fair market value of any cash, cash equivalents, securities, trust, sale or litigation interests, or other consideration, whether immediately realized or not. The term “Unsecured Creditors” shall mean all creditors of the Company to the extent their claims are not (a) secured claims within the meaning of the Bankruptcy Code, or (b) entitled to priority pursuant to sections 507(a) or 503(b) of the Bankruptcy Code..
- c) For purposes of computing any fees payable to Jefferies hereunder, non-cash consideration shall be valued as follows: (i) publicly-traded securities shall be valued at the average of their 4:00 p.m. closing prices (as reported in The Wall Street Journal) for the five trading days prior to the date which is two business days prior to the date of closing of the Restructuring and (ii) any other non-cash consideration shall be valued at the value ascribed to such non-cash consideration in the plan of reorganization, and if no such value is ascribed in the plan of reorganization, at the fair market value of such consideration as determined in good faith by the Committee and Jefferies.

³ This summary is presented for convenience purposes only. The terms set forth in the Jefferies Engagement Letter are controlling in all respects.

- d) The Committee acknowledges that in light of Jefferies' substantial experience and knowledge in the restructuring market, the uncertain nature of the time and effort that may be expended by Jefferies in fulfilling its duties hereunder, the opportunity cost associated with undertaking this engagement, and the "market rate" for professionals of Jefferies' stature in the restructuring market generally, the fee arrangement hereunder is just, reasonable and fairly compensates Jefferies for its services.

Notwithstanding anything to the contrary herein, Jefferies and the Committee agree that (i) Jefferies shall seek compensation and be paid in accordance with the fee application procedures established in these Cases and (ii) except as explicitly provided in Schedule A to the Engagement Letter, neither the Committee nor the Committee members shall have any liability, obligation or responsibility for the fee, expense, indemnity or other amounts due hereunder.

7. In connection with its retention by the Committee, Jefferies researched its client database to determine whether it had any relationships with the following entities (the "Potential Parties in Interest"):

- a) The Debtors and their affiliates;
- b) The Debtors' officers, directors and principal shareholders;
- c) The members of the Committee;
- d) The Debtors' secured lenders;
- e) The Debtors' largest unsecured creditors,
- f) The Debtors' professionals; and
- g) Certain other parties in interest reasonably ascertainable by Jefferies.

8. As part of this inquiry, Jefferies then entered the names of Potential Parties in Interest into a computer database containing the names of all clients and conflict information concerning the clients of Jefferies. The names of the Potential Parties in Interest run through Jefferies computer database are set forth herein on Schedule 1. This inquiry revealed that certain of the Potential Parties in Interest are current or former Jefferies clients (the list of such clients is

set forth herein on Schedule 2). Through the information generated from the above-mentioned computer inquiry, and through follow-up inquiries with Jefferies professionals responsible for certain clients listed on Schedule 2, Jefferies determined that the representation of the clients on the Schedule 2 concerned matters unrelated to the Debtors. In particular, to the best of my knowledge, information and belief, (a) Jefferies currently or formerly represents the entities identified on Schedule 2 on matters unrelated to these cases; and (b) Jefferies currently or formerly makes a market in securities or published research for the entities listed on Schedule 3 on matters unrelated to these cases.

9. As part of its diverse global activities, Jefferies is involved in numerous cases, proceedings and transactions involving many different professionals, including Debtors' attorneys, accountants and financial consultants, committee counsel, lenders' counsel, some of which may represent claimants and parties in interest in the Debtors' Chapter 11 Cases. Further, Jefferies has in the past, and may in the future, be represented by several attorneys and law firms in the legal community, some of whom may be involved in these cases. In addition, Jefferies has in the past, and may in the future, be working with or against other professionals involved in these cases in matters wholly unrelated to these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these business relationships constitute interests materially adverse to the Committee herein in matters upon which Jefferies is to be employed, and none of these business relationships is directly related to these cases.

10. As to the remainder of the individuals and entities set forth in paragraph 7 above, to the best of my knowledge Jefferies has not been employed by or rendered advisory services to any of them within the past five years.

11. Except as described below, neither Jefferies nor to the best of my knowledge, any employee of Jefferies is or was a creditor or equity holder of the Debtors.

12. Neither Jefferies, nor to the best of my knowledge, any employee of Jefferies is or was within two years before the commencement of these cases, a director, officer or employee of the Debtors.

13. Jefferies is a global investment banking firm with broad activities covering trading in equities, convertible securities and corporate bonds in addition to its investment banking and financial advisory practice. With more than 80,000 customer accounts around the world, it is possible that one of its clients or a counter party to a security transaction may hold a claim or otherwise is a party in interest in these Chapter 11 Cases. Further, as a major market maker in equity securities as well as a major trader of corporate bonds and convertible securities, Jefferies regularly enters into securities transactions with other registered broker-dealers as a part of its daily activities. Some of these counter parties may be creditors of the Debtors. Jefferies believes none of these business relationships constitutes interests materially adverse to the Debtors' estates herein in matters upon which Jefferies is to be employed, and none is in connection with these cases.

14. Certain affiliates of Jefferies serve as managers for a number of investment vehicles (the "Managed Funds"). The Managed Funds are intended principally for investments by third parties unrelated to Jefferies. However, such investors also may include financial institutions (some of which may be parties in interest in these cases), or affiliates of Jefferies and various of its officers and employees (some of which may include the Jefferies employees providing services in connection with the Debtors' Chapter 11 Cases). Jefferies employees working in connection with the Debtors' Chapter 11 Cases have no control over investment

decisions or business decisions made for the Managed Funds. With respect to these Managed Funds, Jefferies makes the following additional disclosures:

- a. Among other things, the Managed Funds are (a) active direct investors in a number of portfolio companies (the “Equity Investments”) and (b) investors in a variety of debt instruments and mezzanine loans or similar securities (the “Income Investments,” and together with the Equity Investments, the “Portfolio Holdings”).
- b. The fund managers of the Managed Funds maintain investment control over investment decisions with respect to the Portfolio Holdings. Many financial institutions and parties in interest who may be involved in the Debtors’ Chapter 11 Cases may also be investors in the Managed Funds. Moreover, the Managed Funds may invest from time to time in Portfolio Holdings of or relating to the Debtors or parties in interest in these cases. In order to comply with securities laws, and to avoid any appearance of impropriety, the employees of the Managed Funds are strictly separated from the employees of Jefferies. Jefferies maintains a strict separation between its employees assigned to the Debtors’ Chapter 11 Cases and employees involved in the management of Jefferies’ investment banking division, on the one hand, and other employees of Jefferies (e.g., sales and trading employees) and its affiliates (including the employees of managers of the Managed Funds), on the other hand. This separation is maintained through the use of information walls. These information walls include physical and technological barriers, compliance and surveillance mechanisms and policies and procedures designed to prevent confidential information from being shared improperly.

Consequently, as no confidential information concerning the Debtors is permitted to be communicated to any persons working for the Managed Funds, Jefferies does not believe that the relationships outlined above constitute material adverse interests or render Jefferies not disinterested in these Chapter 11 Cases.

15. Jefferies has approximately 2,300 employees. It is possible that certain employees of Jefferies may have business associations with parties in interest in these cases, personal investments in the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors. To the best of my knowledge, the Jefferies professionals that will be responsible for this engagement do not have business associations with, or hold interests in, the Debtors.

16. Except as may be otherwise set forth herein, to the best of my knowledge, Jefferies, its principals and professionals (i) do not have any connection with the Debtors or their affiliates, their creditors, equity holders, or any other party in interests, (ii) are “disinterested persons” under section 101(14) of the Bankruptcy Code, as modified by section 1107(b), and (iii) do not hold or represent any interest adverse to the Debtors’ estates. Jefferies does not represent and has not represented any entity, other than the Committee, in matters related to these Chapter 11 Cases.

17. The Debtors have numerous creditors, equity holders, and relationships with various individuals and entities that may be parties in interest in these cases. Consequently, although every reasonable effort has been made to discover and eliminate the possibility of any conflict, including the efforts outlined above, Jefferies is unable to state with certainty whether one of its clients or an affiliated entity holds a claim or otherwise is a party in interest in these Chapter 11 Cases. If Jefferies discovers any information that is contrary to or pertinent to the

statements made herein, Jefferies will disclose such information to the Court on notice to creditors and the United States Trustee promptly. Jefferies does not advise, has not advised, and will not advise any entity, other than the Committee, in matters related to these Chapter 11 Cases.

18. The Fee Structure is consistent with Jefferies' typical fee for work of this nature. The fees are set at a level designed to compensate Jefferies fairly for the work of its professionals and assistants and to cover fixed and routine overhead expenses. It is Jefferies' policy to charge its clients for all disbursements and expenses incurred in the rendition of services.

19. It is not the general practice of investment banking firms to keep detailed time records similar to those customarily kept by attorneys. Jefferies' restructuring professionals do as a practice, and in these Chapter 11 Cases will as a practice, keep time records detailing and describing their general daily activities, the identity of persons who performed such tasks and the amount of time expended on each activity on a daily basis. Jefferies' restructuring personnel do not maintain their time records on a "project category" basis.

20. The Fee Structure is comparable to those generally charged by financial advisory and investment banking firms of similar stature to Jefferies and for comparable engagements, both in and out of court, and reflect a balance between a fixed, monthly fee, and a contingency amount which are tied to the consummation and closing of the transactions contemplated in the Jefferies Engagement Letter.

21. The Indemnity is a reasonable term and condition of the Jefferies engagement. Unlike the market for other professionals that a debtor or committee may retain, indemnification is a standard term of the market for investment bankers and financial advisors. In fact, the Indemnity is comparable to those generally obtained by financial advisory and investment

banking firms of similar stature to Jefferies and for comparable engagements, both in and out of court.

22. The proposed retention is reasonable and based on the customary compensation charged by Jefferies and comparably skilled practitioners in matters outside and other than chapter 11 cases, as well as cases under chapter 11, and has been approved and implemented in not just this jurisdiction but also in chapter 11 cases elsewhere. Indeed, the entire engagement as set forth in the Jefferies Engagement Letter (as modified in the Application) is common within the industry and reflects what is considered to be “market” both in and out of chapter 11 proceedings, in each case, in light of Jefferies’ experience in reorganizations and the scope of work to be performed pursuant to its retention.

23. Other than as set forth above, no other arrangement is proposed between the Committee and Jefferies for compensation to be paid in these cases.

24. The foregoing constitutes the statement of Jefferies pursuant to sections 504 and 1103 of the Bankruptcy Code, and Bankruptcy Rules 2014(a), 2016(b) and 5002.

[Continued on Next Page]

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Dated: New York, New York
December 17, 2008

/s/ Michael Henkin
MICHAEL HENKIN

Schedule 1
Disclosure of Jefferies & Company, Inc.
Potential Parties in Interest

The Debtors

Abbott Advertising Agency, Inc.
CC Aviation, LLC
CC Distribution Company of Virginia, Inc.
Circuit City Properties, LLC
Circuit City Purchasing Company, LLC
Circuit City Stores, Inc.
Circuit City Stores PR, LLC
Circuit City Stores West Coast, Inc.
Courcheval, LLC
InterTAN, Inc.
Kinzer Technology, LLC
Mayland MN, LLC
Orbyx Electronics, LLC
Patapsco Designs, Inc.
Prahs, Inc.
Sky Venture Corporation
Ventoux International, Inc.
XS Stuff, LLC

Non-Debtor Affiliates

Asian Sourcing & Procurement Services Co. Ltd.
Circuit City Global Sourcing Ltd
Early Adopter Fund, LLC
InterTAN Canada, Ltd
InterTAN France SNC
InterTAN Ontario Ltd.
PlumChoice, Inc.
Sixth Street Marketplace, LP
St. Tammany Oaks Subdivision Association LLC
Theater Xtreme Entertainment Group, Inc.

Directors and Officers

Baldyga, Lisa
Barretta, Henry P.
Besanko, Brue H.
Bossin, Alan
Bradley, Brian S.
Breitenbecher, Kelly E.
Brill, Ronald M.
Byrd, Carolyn H.
Cuthbertson, Ron
Daoust, Ean
Dunn, Philip J.
Fairbairn, Ursula O.
Feigin, Barbara S.
Foss, Michael E.
Grove, Jacqueline
Hardymon, James F.

Harlow, John T.
Hedgebeth, Reginald D.
Heidemann, Lyle G.
Jonas, Eric A., Jr.
Kane, Alan
Kelly, John J.
King, Alan B.
Kornstein, Don R.
Ma, Jeric
Marcum, James A.
McDonald, Jeffrey A.
Mosier, Michelle
Mulleady, John
Oakey, John A., III
Owen, Linda M.
Pappas, Steven P.
Ramsey, Daniel W.
Mith, Marlies A.
Salovaara, Mikael
Schoonover, Philip J.
Spainhour, J. Patrick
Spurling, Richard D.
Stone, Jeffrey S.
Swidler, Gerald L.
Turner, Ronald L.
Wahle, Elliot
Wong, Mark J.
Woo, Carolyn Y.

**Businesses Affiliated with Directors
and Officers**

AFC Enterprises
Air Products and Chemicals Inc.
Aon Corporation
Bally Total Fitness Holding Corporation
Centex Corporation
Home Depot International
Iconix Brand Group Inc.
Lexmark International Inc.
Nisource Inc.
Pan American Life Insurance
Stride Rite Sourcing International
Sunoco Inc.
Textron Lycoming Corporation
The Brink's Company
The Servicemaster Company
True Value Company
Varsity Brands Inc.
VF Corporation
Wabco Holdings

Shareholders

J. Richard Atwood
Classic Fund Management Aktiengesellschaft
First Pacific Advisors LLC
HBK Investments LP

HBK Management LLC
HBK Master Fund
HBK Master Fund LP
HBK Partners II LP
HBK Services LLC
Robert L. Rodriguez
Mark J. Wattles

Prepetition and Postpetition

Secured Lenders

Ableco Finance LLC
Bank of America, N.A.
Burdale Finance Ltd.
Capital One Leverage Finance Corporation
Crystal Capital
Fifth Third Bank
General Electric Capital Corporation
GMAC Commercial Finance LLC
JPMorgan Chase Bank, N.A.
National City Business Credit, Inc.
PNC Bank, N.A.
SunTrust Bank
Textron Financial Corporation
UBS Loan Finance LLC
UPS Capital Corporation
Wachovia Capital Finance Corporation
Webster Financial Corporation
Wells Fargo Retail Finance, LLC

Merchandise Creditors

Alliance Entertainment
Apple
Audiovox
Belkin Logistics Inc.
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Company
Electronic Arts
Epson America Inc.
Fox Home Entertainment
Fuji Photo Film USA
Garmin International Inc.
Hewlett-Packard
Hisense USA Corporation
Kingston Technologies
Klipsch Audio Technologies, LLC
Lenovo, Inc.
Lexmark International Inc.
Linksys
Logitech Inc.
Microsoft Corporation
Microsoft Xbox
Mitsubishi Digital Electronics
Monster Cable Products
Nikon Inc.
Olympus Corporation

Omnimount Systems Inc.
Oncorp US, Inc.
Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc
Samsung Electronics America Inc.
Samsung Opto Electronics Inc.
Sandisk Corporation
Sharp Electronics Corporation
Sony Computer Entertainment
Sony Electronics Inc.
Stillwater Designs Inc.
THQ Inc.
Tomtom Inc.
Toshiba America Consumer Products
Toshiba Computer Systems Division
Universal Distribution Records
Vizio
Warner Home Video
Western Digital Technologies
Zenith Electronics Corporation

Vendors

ALPha Security Products
American Systems Corporation
Andrews Electronics Inc.
Bailiwick Data Systems Inc.
CDW Direct LLC
Clay Inc, Bruce
Clickit Inc.
Cormark Inc.
Corporate Express
Corporate Facilities Group
Cosco
DC Power Solutions
Eastern Security Corporation
Eleets Logistics
Ereplacements LLC
Fire Materials Group LLC
Gorilla Nation Media
Graphic Communications
Illinois Wholesale Cash Register
Innerworkings LLC
J&F Mfg Inc
JLG Industries Inc.
Nextag
NFL Enterprises LLC
North American Roofing Systems Inc.
Northern Wire Productions
Orbis Corporation
Pricegrabber.Com LLC
PTR Compactor & Baler Company
Quebecor World KRI
Retail Maintenance Services LLC
Samsung Electronics America Inc.

Shopping.Com Inc.
Shopzilla Inc.
Sony
Specificmedia Inc.
Standard Electric
Streater Inc.
Swift Train Company
Trane
Tremor Media
Universal Fixtures & Display
US Signs
USIS Commercial Services Inc.
Vance Baldwin
Vanguard Products Group Inc.
Vector Security
Virginia Electronic Components
Wayne Dalton Corporation
Weather Channel Interactive, The

Fifty Largest Unsecured Creditors

Advertising.com
Alliance Entertainment
Apex Digital Inc
Audiovox
Belkin Logistics Inc.
Bethesda Softworks
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Company
Fox Home Entertainment
Fuji Photo Film USA
Garmin International Inc.
Graphic Communications
Hewlett-Packard
Hisense USA Corporation
IBM
IBM Strategic Outsourcing Wire
Incomm
Kensington Computer Products Group
Kingston Technologies
Klipsch Audio Technologies LLC
Lenovo, Inc.
Lexar Media Inc.
Lexmark International Inc.
Linksys
Microsoft Corp Consignment
Microsoft Xbox Consignment
Mitac USA Inc.
Mitsubishi Digital Electronics
Monster Cable Products
Navarre Consignment
Navarre Corporation
Nikon Inc.
Olympus Corporation
Omnimount Systems Inc.

Oncorp US, Inc.
Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc.
Samsung Electronics America
Sandisk Corporation
Sharp Electronics Corporation
Simpletech
Sony Computer Entertainment
Sony Electronics Inc.
Stillwater Designs Inc.
THQ Inc. (ValuSoft)
Toshiba America Business Solutions Inc.
Toshiba America Consumer Products
Toshiba Computer Systems Division
Vizio
Vtech Communications Inc.
Vtech Electronics
Warner Home Video
Zenith Electronics Corporation

Consignors

foneGear
Intuit Inc.
Memorex Products, Inc.
Navarre Corporation
Panasonic Consumer Electronics Company
Pinnacle Systems, Inc. (Avid Tech Inc.)
THQ Inc. (ValuSoft)

Credit Card Companies and/or Processors

American Express
Chase Bank, USA
Discover Card
IPS Card Solutions, Inc.
MasterCard
ValueLink
Visa Inc.

Insurers

American Empire Excess & Surplus Lines
American Home Assurance Company
Arch Insurance Group
Axis Reinsurance Company
Axis Surplus Insurance Company
Chubb
CNA Global Specialty Lines
Continental Casualty Company
Essex Insurance Company
Executive Risk Indemnity Inc.
Federal Insurance Company
Fireman's Fund Insurance Company
Glacier Re
Global Aerospace, Inc.
Global Excess Partners

Great American Assurance Company
Great American Insurance Company
Industrial Risk Insurers
Integon Specialty Insurance Company
Lancashire Insurance Company (UK) Ltd
Landmark American Insurance Company
Lexington Insurance Company
Liberty Mutual Fire Insurance Company
Lloyds of London
National Liability & Fire Insurance Company
National Union Fire Insurance Company
Ohio Casualty Insurance Company
Old Republic Risk Management Inc.
Princeton Excess & Surplus Lines Insurance Co.
RSUI Indemnity Company
St. Paul Mercury Insurance Company
State National Insurance Company
Westchester Surplus Lines Insurance Company
XL Specialty Insurance Company
Zurich American Insurance Company

Third Party Administrators

Aetna Life Insurance Company
Alliance Entertainment Corporation
American Express Travel Related Services Company
American Express Trust Company
Aon Inc.
Assurant Inc.
Avista Advantage, Inc.
Beecher Carlson Insurance Services
Computerized Waste Systems
CTSI
E-Count
Empire Blue Cross Blue Shield
Hewitt Associates LLC
IBM
Jardine Lloyd Thompson Canada
Kaiser Permanente
Marsh USA, Inc.
Medco Health Solutions
Mercer Insurance Group
Mid-Atlantic Vision Service Plan, Inc.
Navigant Consulting, Inc
Specialty Risk Services
Tangoe, Inc.
Triple-S Management Corporation
Vision Service Plan
Wachovia Bank, N.A.

Utility Providers

ACCent Energy
American Electric Power Company
American Water Company
Alabama Gas Corporation
Alabama Power
Alameda County Water District

Albemarle County Service Authority
Albuquerque Bernalillo County Water
Alderwood Water District
Allegheny Power
Alliant Energy/WP&L
Alltel
Altoona City Authority
Ameren CIPS
Ameren UE
Ameren CILCO
Ameren IP
American Water & Energy Savers
American Water Service, Inc.
Anne Arundel County Water and Wastewater
Anniston Water Works, AL
Arizona Public Service
Aqua New Jersey
Aquarion Water Company of CT
Aquila, Inc.
Arch Wireless
Arkansas Oklahoma Gas Corporation
Arkansas Western Gas Company
Artesian Water Company, Inc.
Ashwaubenon Water & Sewer Utility
AT&T
AT&T (Ameritech)
AT&T (Bellsouth)
AT&T (Pacific Bell)
AT&T (SNET)
AT&T (Southwestern Bell)
AT&T Mobility
Athens Clarke County, GA
Athens-Clarke County Stormwater Utility
Atlantic City Electric
Atmos Energy
Augusta Utilities Department
Aurora Water
Austell Natural Gas System
Autoridad de Acueductos y Alcantarillado
Autoridad de Energia Electrica
Avaya
Avista Utilities
Bangor Gas, ME
Bangor Hydro Electric Company
Bangor Water District
Bay State Gas
Bell South
Bellevue City Treasurer, WA
Belmont County Sanitary Sewer District, OH
Bexar County WCID
Baltimore Gas & Electric
Board of Public Utilities-Cheyenne, WY
Board of Water Supply/HI
Board of Water Works of Pueblo, CO
Borough of Chambersburg, PA
Braintree Electric Light Department

Braintree Water & Sewer Dept
Brazoria County MUD #6
Brick Township Municipal Utilities
Brighthouse Networks
Brownsville Public Utilities Board
Brunswick-Glynn County, GA
Bucks County Water & Sewer Authority
California Water Service-Bakersfield
Canton Township Water Dept, MI
Cape Fear Public Utility Authority
Cascade Natural Gas
Center Township Water & Sewer Authority
CenterPoint Energy Services Inc.
Central Georgia EMC
Central Hudson Gas & Electric Company
Central Maine Power
CenturyTel
Charleston Water System
Charlotte County Utilities
Charter Communications
Charter Township of Bloomfield, MI
Charter Township of Meridian, MI
Chattanooga Gas Company
Chesapeake Utilities
Chesterfield County Utilities Department
Cheyenne Light, Fuel & Power
Cincinnati Bell
Citizens Gas & Coke Utility
Citrus Heights Water District
City and County of Denver, CO
City of Abilene, TX
City of Alcoa Utilities, TN
City of Alexandria, LA
City of Altamonte Springs, FL
City of Amarillo, TX
City of Ammon, ID
City of Ann Arbor Treasurer, MI
City of Ardmore, OK
City of Arlington, TX
City of Asheville, NC
City of Atlanta, GA-Dept of Watershed Mg
City of Austin, TX
City of Avondale, AZ
City of Baltimore, MD
City of Batavia, IL
City of Beaumont, TX
City of Berwyn, IL
City of Bethlehem, PA
City of Bloomington, IL
City of Bloomington, MN
City of Boca Raton, FL
City of Boulder, CO
City of Boynton Beach, FL/Utilities Dept
City of Brea, CA
City of Bridgeport, WV
City of Brighton, MI

City of Brockton, MA
City of Brookfield, WI
City of Buford, GA
City of Burbank, CA
City of Burnsville, MN
City of Calumet City, IL
City of Cape Coral, FL
City of Carmel, IN
City of Cedar Hill, TX
City of Cedar Park, TX
City of Chandler, AZ
City of Charlottesville, VA
City of Chicago, IL Dept. of Water
City of Clearwater, FL
City of Cocoa, FL
City of Colonial Heights, VA
City of Columbia, MO
City of Columbia, SC
City of Columbus, OH
City of Concord, NC
City of Concord, NH
City of Coon Rapids, MN
City of Coral Springs, FL
City of Corpus Christi, TX-Utility Busing
City of Countryside, IL
City of Covina, CA
City of Crystal Lake, IL
City of Cuyahoga Falls, OH
City of Dallas, TX
City of Daly City, CA
City of Danbury, CT
City of Daphne, AL
City of Daytona Beach, FL
City of Dearborn, MI
City of Decatur, IL
City of Denton, TX
City of Dover, DE
City of Durham, NC
City of East Point, GA
City of Escondido, CA
City of Falls Church, VA
City of Fayetteville, AR
City of Florence, SC
City of Folsom, CA
City of Fort Lauderdale, FL
City of Fort Myers, FL/340
City of Fort Smith, AR
City of Fredericksburg, VA
City of Fresno, CA
City of Frisco, TX
City of Fullerton, CA
City of Garland Utility Services
City of Gastonia, NC
City of Glendale, CA - Water & Power
City of Goodyear, AZ
City of Grand Rapids, MI

City of Grandville, MI
City of Groveland, FL
City of Groveland, FL
City of Gulfport, MS
City of Harrisonburg, VA
City of Hattiesburg, MS
City of Hialeah, FL-Dept of Water & Sewer
City of Hickory, NC
City of High Point, NC
City of Houston, TX - Water/Wastewater
City of Humble, TX
City of Huntington Beach, CA
City of Hurst, TX
City of Independence, MO
City of Jacksonville, NC
City of Joliet, IL
City of Keene, NH
City of Keizer, OR
City of Killeen, TX
City of Kingsport, TN
City of La Habra, CA
City of Lafayette, IN
City of Lake Charles, LA
City of Lake Worth, TX
City of Lakewood, CA
City of Lakewood, CO
City of Laredo, TX
City of League City, TX
City of Leominster, MA
City of Lewisville, TX
City of Livermore, CA
City of Long Beach, CA
City of Longview, TX
City of Lufkin, TX
City of Lynnwood, WA
City of Madison Heights, MI
City of Mansfield, TX
City of Manteca, CA
City of Maple Grove, MN
City of Marion, IL
City of Martinsville, VA
City of McHenry, IL
City of McKinney, TX
City of Melbourne, FL
City of Merced
City of Meriden Tax Collector, CT
City of Mesa, AZ
City of Mesquite, TX
City of Midland, TX
City of Midwest City, OK
City of Millville, NJ
City of Minnetonka, MN
City of Modesto, CA
City of Monrovia, CA
City of Montebello, CA
City of Morgan Hill, CA

City of Muskegon, MI
City of Myrtle Beach, SC
City of Naperville, IL
City of Niles, OH
City of Norman, OK
City of North Canton, OH
City of Norton Shores, MI
City of Norwalk, CA
City of Novi, MI
City of O'Fallon, IL
City of Oklahoma City, OK
City of Olympia, WA
City of Orange, CA
City of Orem, UT
City of Oxnard, CA
City of Pasadena, CA
City of Pasadena, TX
City of Pembroke Pines, FL
City of Pensacola, FL
City of Peoria, AZ
City of Phoenix, AZ
City of Pittsburg, CA
City of Plano, TX
City of Plantation, FL
City of Pontiac, MI
City of Port Arthur, TX
City of Port Richey, FL
City of Portage, MI
City of Portland, OR
City of Portsmouth, NH
City of Raleigh, NC
City of Rancho Cucamonga, CA
City of Redding, CA
City of Richland, WA
City of Richmond, VA
City of Rochester Hills, MI
City of Rockford, IL
City of Rockwall, TX
City of Roseville, CA
City of Roseville, CA
City of Roseville, MI
City of Round Rock, TX
City of Salisbury, NC
City of San Bernardino, CA - Water
City of San Diego, CA
City of San Luis Obispo, CA
City of Santa Barbara, CA
City of Santa Maria, CA
City of Santa Monica, CA
City of Santa Rosa, CA-Water & Sewer
City of Savannah, GA
City of Sebring, FL
City of Selma, TX
City of Sherman, TX
City of Shreveport, LA-D O W A S
City of Signal Hill, CA

City of Slidell, LA
City of Somerville, MA
City of Southaven, MS
City of Southlake, TX
City of St. Cloud, MN
City of St. Peters, MO
City of Steubenville, OH
City of Sugar Land, TX
City of Summerville, Armuchee
City of Sunnyvale, CA
City of Tallahassee, FL - Util Dept
City of Tampa, FL
City of Taunton, MA
City of Taylor, MI
City of Temple, TX
City of Thornton, CO
City of Toledo, OH
City of Torrance, CA
City of Troy, MI
City of Tucson, AZ
City of Tukwila, WA
City of Tulsa, OK
City of Turlock, CA
City of Tuscaloosa, AL
City of Tyler, TX
City of Vero Beach, FL
City of Victorville, CA
City of Vienna, WV
City of Virginia Beach, VA
City of Waco, TX
City of Warner Robins, GA
City of Webster, TX
City of West Jordan, UT
City of West Palm Beach/Utilities
City of Westland, MI - Dept. 180701
City of Wichita Falls, TX
City of Wichita Water Department, KS
City of Wilmington, DE
City of Wilmington, NC
City of Winston-Salem, NC
City of Woodbury, MN
City of Yuma, AZ
City Utilities (Fort Wayne, IN)
City Utilities of Springfield, MO
City Water & Light
City Water Light & Power, Springfield IL
Clackamas River Water
Clarksville Department of Electricity
Clarksville Gas & Water Department
Clearwater Enterprises, LLC
Cleco Power LLC
Cleveland Utilities
Coachella Valley Water District
Cobb County Water System
College Station Utilities - TX
Colorado Springs Utilities

Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Power & Water Systems
Columbus City Utilities
Columbus Water Works
Com Ed
Comcast
Compton Municipal Water Dept
Con Edison
Con Edison Solutions
Connecticut Light & Power
Connecticut Natural Gas Corporation
Connecticut Water Company
Connexus Energy
Consolidated Communications
Consolidated Mutual Water
Consolidated Waterworks District #1
Consumers Energy
Contra Costa Water District
County of Henrico, VA
Cox Communications
CPS Energy
Cucamonga Valley Water District
Dakota Electric Association
Davidson Telecom LLC
Dayton Power & Light
Delmarva Power DE/MD/VA
Delta Charter Township, MI
Denver Water
Deptford Township MUA, NJ
Direct Energy
Division of Water, City of Cleveland OH
Dixie Electric Cooperative
Dominion East Ohio
Dothan Utilities
Douglasville-Douglas County GA
DTE Energy
Dublin San Ramon Services District
Duke Energy
Dupage County Public Works
Duquesne Light Company
East Bay Municipal Utility District
East Brunswick Water Utility
Eastern Municipal Water District
Easton Suburban Water Authority
Easylink Services Corporation
El Paso Electric Company
El Paso Water Utilities
El Toro Water District
Electric City Utilities/City of Anderson
Electric Power Board-Chattanooga
Elizabethtown Gas
Elmira Water Board NY
Elyria Public Utilities
Embarq Communications
Emerald Coast Utilities Authority

Entergy Arkansas, Inc.
Entergy Gulf States LA, LLC
Equitable Gas Company
Erie County Water Authority
Evansville, IN Waterworks Dept
Everett Utilities
Fairfax Water - VA
Fairfield Municipal Utilities
Fairpoint Communications
Fewtek Inc.
First Utility District of Knox County
Flint EMC, GA
Flint Township-Board of Public Works
Florence Water & Sewer Commission
Florida City Gas
Florida Power & Light Company
Florida Public Utilities Co, DeBary
Floyd County Water Department
Fontana Water Company
Fort Collins Utilities
Fort Worth Water Dept, TX
Frederick County Division of Utilities
Frontier
Fruitland Mutual Water Company
Gainesville Regional Utilities
Gas South
Geoff Patterson, Receiver of Taxes
Georgia Power
Golden State Water Company
Grand Chute Utilities
Grand Traverse County Dept of Pub Works
Granite Telecommunications
Greater Augusta Utility District, ME
Greater Cincinnati Water Works
Green Bay Water Utility
Green Mountain Power
Greene County - Department of Public Wor
Greenville Utilities Commission, NC
Greenville Water System, SC
GreyStone Power Corporation
Gulf Power
Gwinnett Co. Water Resources
Hamilton Township
Hampton Roads Utility Billing Services
Harker Heights Water Department, TX
Harpeth Valley Utilities District
Harrisonburg Electric Commission
Hawaiian Electric Company, Inc.
Hawaiian Telecom
Hayward Water System
Helix Water District
Hernando County Utilities, FL
Hicksville Water District
Highland Sewer & Water Authority
Highland Utilities Dept, IN
Highlands Ranch Metro Districts

Hillsborough County Water Resource Ser.
Holland Board of Public Works
Holland Charter Township, MI
Holyoke Gas & Electric Department
Holyoke Water Works, MA
Huntsville Utilities, AL
Idaho Power
Imperial Irrigation District, CA
Indian River County Utilities, FL
Indianapolis Power & Light
Indianapolis Water Company
Insight
Intercall
Intermountain Gas Company
Intermountain Rural Electric Association
Irvine Ranch Water District
Jackson Electric Membership Corp, GA
Jackson Energy Authority
Jackson Water Collection, MI
Jacksonville Electric Authority
Jefferson County AL, Sewer Service Fund
Jefferson Parish, LA
Jersey Central Power & Light
Johnson City Power Board
Johnson City Utility System
Kansas City Power & Light Company
Kansas Gas Service
KCMO Water Services Department
Keynote Red Alert
Kissimmee Utility Authority
Knoxville Utilities Board
Kentucky Utilities Company
Laclede Gas Company
Lafayette Utilities Systems
Lake Apopka Natural Gas District, FL
Lake County Dept of Public Works, IL
Lakehaven Utility District
Lakeland Electric/City of Lakeland, FL
Lansing Board of Water & Light
Lee County Electric Cooperative
Lincoln Electric System
Long Island American Water, NY
Long Island Power Authority
Los Angeles County Dept. of Public Works
Los Angeles Dept of Water & Power
Loudoun Water
Louisville Water Company
Lubbock Power Light & Water
Lycoming County Water & Sewer Authority
Macon Water Authority
Madison Gas and Electric - WI
Madison Suburban Utility District
Madison Water/Sewer/Storm Utilities, WI
Manchester Water Works
Marin Municipal Water District
Martin County Utilities

McAllen Public Utilities -TX
MCI
Manatee County Utilities Cust Serv
Medford Water Commission, OR
Memphis Light, Gas & Water Division
Merced Irrigation District
Merchantville - Pennsauken
Met-Ed
Metro
Metro Technology, Inc. (AL)
Metro Water Services TN
Metropolitan St. Louis Sewer District
Miami-Dade Water and Sewer Dept.
MidAmerican Energy Company
Mid-Carolina Electric Cooperative
Middle Tennessee Electric Membership
Milwaukee Water Works
Mishawaka Utilities
Mississippi Power
Missouri Gas Energy
Mobile Area Water & Sewer System
Modesto Irrigation District
Monroe County Water Authority
Monte Vista Water District
Montgomery Water Works
Mount Laurel Municipal Utilities
Mount Pleasant Waterworks, SC
Mountaineer Gas
Nashville Electric Service
National Fuel
National Grid
Nevada Power Company
New Braunfels Utilities, TX
New England Gas Company
New England Water Utility Services, Inc.
New Hampshire Gas Corporation
New Jersey Natural Gas Company
New Mexico Utilities, Inc.
Newport News Waterworks
Nextel Communications
Nicor Gas Transportation
Nicor Gas
Northern Indiana Public Service Company
North Attleborough Electric
North Attleborough Public Works
North Little Rock Electric
North Shore Gas
North State Communications
North Wales Water Authority
Northampton Borough Municipal Authority
Northern Utilities Natural Gas
Northern Virginia Electric Cooperative
NSTAR/
NW Natural
NYC Water Board
New York State Electric & Gas

O.C.W.S. Okaloosa County
Ocala Electric Utility, FL
Oceanic Time Warner Cable
Onondaga County Water Authority
Oklahoma Gas & Electric Service
Ohio Edison
Oklahoma Natural Gas Company
Olivenhain Municipal Water District
Ontario Water Works
Orange and Rockland Utilities
Orange County Utilities
Orlando Utilities Commission
Orwell Natural Gas Company
Ozarks Electric Cooperative Corporation
Pacific Gas & Electric
Pacific Power-Rocky Mountain Power
Paducah Power System
Panama City Utilities Department , FL
Parker Water & Sanitation District
Paulding County Water, GA
Pearl River Valley EPA
Peco Energy Company
Pedernales Electric Cooperative, Inc.
Penelec
Pennichuck Water Works, Inc.
Peoples Gas
PEPCO (Potomac Electric Power Company)
PhiladeLPhia Gas Works
Piedmont Natural Gas-Nashville Gas
Pinellas County, FL-Utilities
Plaza Mill Limited
PNM Electric & Gas Services
Portland General Electric
Portland Water District - ME
PPL Utilities
Prattville Water Works Board
Progress Energy Carolinas, Inc
Providence Water
Public Service Electric & Gas Company
PSNC Energy (Public Service Company of NC)
Public Service of New Hampshire
Public Works Commission, City of Fayetteville
Puerto Rico Telephone
Puget Sound Energy
Prince William County Services
Questar Gas
Qwest
Racine Water & Wastewater Utilities, WI
Rancho California Water District
Regional Water Authority, CT
Research In Motion
Rochester Gas & Electric
Ritter Communications
Riverdale City Corporation
Riverside Public Utilities, CA
Roanoke Gas Company

Rocky Mount Public Utilities
Sacramento County Utilities
Sacramento Municipal Utility District
Saddleback Communications
Saint Paul Regional Water Services
Salt Lake City Corporation
San Angelo Water Utilities
San Antonio Water System
San Diego Gas & Electric
San Jose Water Company
Santa Buckley Energy
Santa Cruz Municipal Utilities
Santa Margarita Water District-SMWD
Santee Cooper
Sarasota County Environmental Services
Sawnee EMC
South Carolina Electric & Gas
Sebring Gas System Inc.
Second Taxing District Water Department
Semco Energy Gas Company
Semptra Energy Solutions
SFPUC-Water Department, CA
Shelby Township Dept of Public Works
Sierra Pacific Power Company-NV
Silverdale Water District # 16
Simplenet
Skytel
Southern Maryland Electric Cooperative
Snapping Shoals EMC
Snohomish County PUD
South Bend Water Works
South Central Power CO, OH
South Jersey Gas Company
South Louisiana Electric Cooperative
Southern California Edison
Southern California Gas
Southwest Gas Corporation
Southwestern VA Gas Company
Spartanburg Water System
Spectrum Utilities Solutions
Spokane County Utilities
Spokane County Water Dist #3
Spring Hill Water Works, TN
Springfield Utility Board
Springfield Water & Sewer Commission
Sprint
Salt River Project
St. Lucie West Services District
Suburban East Salem Water District
Suburban Natural Gas
Suddenlink
Suez Energy Resources NA
Suffolk County Water Authority - NY
Summit Township Water Authority
Sumter Electric Cooperative, Inc., FL
Surewest

Sweetwater Authority
T Mobile
Tacoma Public Utilities
Taunton Municipal Lighting Plant
TDS Telecom
Tampa Electric Company
Terrebonne Parish Consolidated Govt.
Texas Gas Service
The Illuminating Company
The Metropolitan District CT
The Torrington Water Company
Thoroughbred Village
Toledo Edison
Tombigbee Electric Power Assoc-Tupelo
Town of Apex, NC
Town of Aurelius - Water & Sewer, NY
Town of Burlington, MA
Town of Cary, NC
Town of Collierville, TN
Town of Cortlandt, NY
Town of Danvers, MA-Electric Division
Town of Dartmouth, MA
Town of Foxborough, MA
Town of Gilbert, AZ
Town of Hanover, MA-Tax Collector
Town of Manchester, CT
Town of Natick, MA
Town of Plymouth, MA
Town of Queen Creek Water, AZ
Town of Salem, NH
Town of Schererville, IN
Town of Vestal, NY - Utility Fund
Town of Victor, NY
Town of Wallkill, NY
Township of Freehold, NJ
Township of Livingston, NJ
Township of Roxbury, NJ
Township of Wayne, NJ
TPS
Tri-County Electric Cooperative/TX
Trinsic Spectrum Business
Truckee Meadows Water Authority, NV
Trumbull County Water & Sewer Dept.
Trussville Utilities Board, AL
Tucows Com
Tucson Electric Power Company
Tupelo Water & Light Dept
Turlock Irrigation District
TXU Energy
Tylex Inc./TX
UGI Energy Services, Inc.
UGI Penn Natural Gas
United Illuminating Company
United Power
United Water Idaho
United Water New Jersey/Harrington Park

United Water Pennsylvania
Unitil Concord Electric Company
USA Mobility
UTE Water Conservancy District
Utilities Inc. of Louisiana
Utility Billing Services-AR
Utility Payment Processing, Baton Rouge
Valencia Water Company, CA
VCCDD Utility
Vectren Energy Delivery
Verizon (BA)
Verizon (GTE)
Verizon Online
Verizon Wireless
Vermont Gas Systems, Inc.
Village of Algonquin, IL
Village of Arlington Heights, IL
Village of Bedford Park, IL
Village of Bloomingdale, IL
Village of Downers Grove, IL
Village of Elmwood Park, IL
Village of Gurnee, IL
Village of Matteson, IL
Village of Niles, IL
Village of Norridge, IL
Village of Nyack Water Dept., NY
Village of Schaumburg, IL
Village of Wellington, FL
Virginia Natural Gas
Vista Irrigation District
Walnut Valley Water District
Walton EMC PO Box 1347/260
Warrington Township Water & Sewer Dept.
Washington Gas
Washington Suburban Sanitary Commission
Water Gas & Light Commission
Water Revenue Bureau, PA
WaterOne
Wisconsin Electric
Wisconsin Gas
West View Water Authority
Westar Energy/KPL
Western Allegheny County MUA
Western Massachusetts Electric
Westminster Finance - CO
Wilkinsburg-Penn Joint Water Authority
Williston Water Department
Willmut Gas Company
Windstream
Wisconsin Public Service Corporation
Withlacoochee River Electric Cooperative
Wright-Hennepin Coop Electric
Xcel Energy: Southwestern Public Service
Yankee Gas Services
Youngstown Water Dept., OH

Real Property Lessors

1030 W. North Avenue Bldg., LLC
120 Orchard LLC
1251 Fourth Street Investors, LLC
13630 Victory Boulevard LLC
1890 Ranch, Ltd
1965 Retail LLC
19th Street Investors, Inc.
36 Monmouth Plaza LLC
3725 Airport Boulevard, LP
380 Towne Crossing, LP
4 Newbury Danvers LLC
44 North Properties, LLC
444 Connecticut Avenue LLC
502-12 86th Street, LLC
5035 Associates, LP
601 Plaza, LLC
610 & San Felipe, Inc.
680 S. Lemon Avenue Company LLC
700 Jefferson Road II, LLC
ADD Holdings, LP
AAC Cross County Leasehold Owner, LLC
Abercorn Common, LLP
Abrams Willowbrook Three LP
Acadia Realty Limited Partnership
ACCent Homes, Inc
ACPG Management, LLC
Advance Real Estate Management, LLC
Agree Limited Partnership
AIG Baker Deptford, LLC
AIG Baker Hoover, LLC
Alameda Associates
Alexander's Of Rego Park Center, Inc.
Alexandria Main Mall LLC
Alliance - Rocky Mount, LLC
Almaden Plaza Shopping Center, Inc.
Almeda-Rowlett Retail LP
Almonesson Associates, LP
Altamonte Springs Real Estate Associates, LLC
Amargosa Palmdale Investments, LLC
AMB Property, LP
Amcap Arborland LLC
Amcap Northpoint LLC
American National Bank & Trust Company Of Chicago
American National Insurance Company
Amherst Industries, Inc.
AMLI Land Development- I, LP
Ammon Properties LLC
AMREITTexas Real Estate Investment Trust
AR Investments, LP
Arboretum of South Barrington LLC
Ardmore Development Authority
Argyle Forest Retail I, LLC
Arho LP
Arrowhead Net Lease, LP
Arundel Mills Marketplace LP

Atlantic Center Fort Greene Associates LP
Avenue Forsyth LLC
Avr Cpc Associates, LLC
Awe-Ocala, Ltd.
Bainbridge Shopping Center II LLC
Baker Natick Promenade LLLC
Barberio, Janet
Bard, Ervin & Suzanne
Barnes and Powers North LLC
Basile LLC
Basser - Kaufman 222, LLC
Basser-Kaufman Inc.
Battlefield Fe LP
BBD Rosedale, LLC
BC Portland Partners, Inc.
Bear Valley Road Partners LLC & M Lantz LLC
Becker Investment Company
Becker Trust, LLC
Bedford Park Properties, LLC
Bel Air Square LLC
Bella Terra Associates LLC
Benderson Development Company
Benderson Properties Inc.
Benenson Columbus - OH Trust
Berkshire West
Berkshire-Amherst, LLC
Berkshire-Hyannis, LLC
BFLO-Waterford Associates, LLC
BFW/Pike Associates, LLC
BG Walker, LLC
BK Properties LP
Blank Aschkenasy Properties LLC
Building Retail 2007 LLC & Netarc LLC
BI-NTY I, LLC
Boise Towne Plaza LLC
Bond CC. V Delaware Business Trust
Bond CC II Delaware Business Trust
Bond CC III Delaware Business Trust
Bond CC IV Delaware Business Trust
Bond-Circuit II Delaware Business Trust
Bond-Circuit IV Delaware Business Trust
Bond-Circuit IX Delaware Business Trust
Bond-Circuit V Delaware Business Trust
Bond-Circuit VIII Delaware Business Trust
Bond-Circuit X Delaware Business Trust
Bond-Circuit XI Delaware Business Trust
Boulevard Associates
Boulevard North Associates, LP
Boyer Lake Pointe, Lc
BPP-Connecticut LLC
BPP-Muncy LLC
BPP-Ny LLC
BPP-Oh LLC
BPP-Redding LLC
BPP-Sc LLC
BPP-Va, LLC

BPP-Wb, LLC
Brandywine Grande C, LP
Bre, Louis Joliet, LLC
Briantree Property Association LP
Brick 70 LLC
Brighton Commercial LLC
Broadacre South LLC
Broadstone Crossing LLC
BT Bloomington LLC
Burbank Mall Associates LLC
Burnham Pacific Properties
By-Pass Development Company LLC
CC. Hamburg NY Partners, LLC
CJM. Management Company
CA New Plan Asset Partnership IV, LLP
Cafaro Governors Square Partnership
Camelback Center Properties
Cameron Group Associates LLP
Campbell Properties LP
Cap Brunswick LLC
Caparra Center Associates, S.E.
Capital Centre LLC
Cardinal Capital Partners
Cardinal Court, LLC
Carlyle-Cypress Tuscaloosa I, LLC
Carousel Center Company, LP
Carriage Crossing Market Place, LLC
Carrollton Arms
Catellus Development Corporation
Catellus Operating LP
CBC - Wilbur Properties
CBL Terrace Limited Partnership
CC - Investors 1995-6
CC - Investors 1996-1
CC - Investors 1996-12
CC - Investors 1996-17
CC - Investors 1996-3
CC Brandywine Investors 1998 LLC
CC Colonial Trust
CC Countryside 98 LLC
CC East Lansing 98 LLC
CC Frederick 98 LLC
CC Ft. Smith Investors 1998 LLC
CC Grand Junction Investors 1998 LLC
CC Green Bay 98 LLC
CC Harper Woods 98 LLC
CC Independence LLC
CC Indianapolis 98 LLC
CC Indianapolis LLC
CC Investors 1995-1
CC Investors 1995-2
CC Investors 1995-3
CC Investors 1995-5
CC Investors 1996-10
CC Investors 1996-14
CC Investors 1996-6

CC Investors 1996-7
CC Investors 1997-10
CC Investors 1997-12
CC Investors 1997-2
CC Investors 1997-3
CC Investors 1997-
CC Jackson 98 LLC
CC Kingsport 98 LLC
CC La Quinta LLC
CC Lafayette LLC
CC Madison LLC
CC Merrillville Trust
CC PhiladeLPhia 98 LLC
CC Ridgeland 98 LLC
CC Roseville, LLC
CC Springs LLC
CC Wichita Falls 98 Trust
CCC Realty, LLC
CCDC Marion Portfolio LP
CCI Louisiana Trust
CCI Trust 1994-I
CC-Virginia Beach LLC
CDB Falcon Sunland Plaza LP
Cedar Development, Ltd
Centennial Holdings LLC
Central Investments, LLC
Central Park 1226, LLC
Central Park Property Owners Association
Centro Bradley Spe 7 LLC
Centro Heritage County Line LLC
Centro Heritage Innes Street LLC
Centro Heritage UC Greenville LLC
Centro Properties Group
Centro Watt
Century Plaza Development Corporation
Cermak Plaza Associates LLC
CFH Realty III/Sunset Valley LP
Chalek Company LLC
Chambersburg Crossing LP
Chandler Gateway Partners LLC
Chapel Hills - West LLC
Chapman And Main Center
Charbonnet Family Ltd et. al
Charlotte (Archdale) UY LLC
Chehalis Hawaii Partners LLC
Chico Crossroads LP
Chino South Retail PG LLC
CHK LLC
Cim/Birch St., Inc.
Circuit Distribution - Illinois
Circuit II Corporation
Circuit Investors - Fairfield, LP
Circuit Investors - Vernon Hills, LP
Circuit Investors - Yorktown, LP
Circuit Investors #2 Ltd
Circuit Investors #3 LP

Circuit Investors #4 - Thousand Oaks LP
Circuit Oklahoma Property Investor
Circuit Pennsylvania Corporation
Circuit Sports LP
Circuit Tax Property Investors LP
Circuitville LLC
Citrus Park CC LLC
City View Center LLC
CK Richmond Business Services #2, LLC
Clairemont Square
Clay Terrace Partners LLC
Cleveland Towne Center LLC
Coastal Way LLC
Cobb Corners II LP
Cofal Partners LP
Cohab Realty LLC
Coldwater Development LLC
Cole CC Aurora Co, LLC
Cole CC Groveland Fl, LLC
Cole CC Kennesaw Ga, LLC
Cole CC Mesquite Tx, LLC
Cole CC Taunton Ma, LLC
Colonial Heights Holding, LLC
Colonial Heights Land Association
Colonial Square Associates LLC
Colonnade LLC
Colony Place Plaz, LLC
Columbia Plaza Shopping Center Venture
Community Centers One LLC
Compton Commercial Redevelopment Company
Concar Enterprises Inc.
Concord Mills LP
Condan Enterprises LLC
Congressional North Associates LP
Continental 45 Fund LLC.
Continental 64 Fund LLC
Cortlandt B. LLC
Cosmo-Eastgate, Ltd.
Cottonwood Phase V LLC
Coventry II DDR Buena Park Place LP
Coventry II DDR Merriam Village LLC
Covington Lansing Acquisition LLC
CP Venture Two LLC
Craig-Clarksville Tennessee LLC
Crosspointe 08 A LLC
Crossways Financial Associates LLC
Crown CC I LLC
CT Retail Properties Finance V LLC
Cypress/Spanish Fort I LP
Daly City Partners I LP
Daniel G. Kamin Baton Rouge LLC
Daniel G. Kamin Burlington LLC
Daniel G. Kamin Elmwood Park LLC
Daniel G. Kamin Flint, LLC
Daniel G. Kamin Mcallen LLC
Daniel G Kamin and Howard Kadish, LLC

Dartmouth Marketplace Associates
Dayton Hudson Corporation
DDR Southeast Loisdale LLC
DDR Crossroads Center LLC
DDR Family Centers LP
DDR Highland Grove LLC
DDR Homestead LLC
DDR Horseheads LLC
DDR Mdt Asheville River Hills
DDR Mdt Fairfax Towne Center LLC
DDR Mdt Grandville Marketplace LLC
DDR Mdt Monaca Township Marketplace LLC
DDR Mdt Union Consumer Square, LLC
DDR Miami Ave LLC
DDR Norte LLC, S.E.
DDR Southeast Cary LLC
DDR Southeast Cortez, LLC
DDR Southeast Culver City District
DDR Southeast Dothan Outparcel, LLC
DDR Southeast Highlands Ranch LLC
DDR Southeast Olympia District
DDR Southeast Rome LLC
DDR Southeast Snellville LLC
DDR Southeast Union LLC
DDR Southeast Vero Beach LLC
DDR 1st Carolina Crossings South LLC
DDRA Arrowhead Crossing LLC
DDRM Hilltop Plaza LP
DDRM Skyview Plaza LLC
DDR-Sau Greenville Point LLC
DDR-Sau Wendover Phase II, LLC
DDRTC CC Plaza LLC
DDRTC Columbiana Station I LLC
DDRTC Creeks at Virginia Center LLC
DDRTC McFarland Plaza LLC
DDRTC Newnan Pavilion LLC
DDRTC Southlake Pavilion LLC
DDRTC Sycamore Commons LLC
DDRTC T&C LLC
DDRTC Walks at Highwood Preserve I LLC
Decatur Plaza I, LLC
Deerbrook Anchor Acquisition LLC
Dematteo Management Inc.
Dentici Family Limited Partnership
Derito Pavilions 140 LLC
Desert Home Communities of Oklahoma, LLC
DEV LP
Diamond Square LLC
Dicker/Warmington Properties
Dikeou, Deno P.
Dim Vastgoed, N.V.
DJD Partners LP
DMC Properties, Inc.
Dollinger Lost Hills Associates
Donahue Schriber Realty Group LP
Dowel Conshohocken LLC

Dowel-Allentown, LLC
Drexel Delaware Trust
Drury Land Development Inc.
Durham Westgate Plaza Investors LLC.
E&A Northeast LP
Eagleridge Associates (Pueblo) LLC
East Gate Center V
Eastchase Market Center LLC
Eastland Shopping Center LLC
Eastridge Shopping Center LLC
EEL Mckee LLC
EKLEC Co. Newco LLC
ELPF Slidell, LLC
Emporium on LBJ Owners Association
Encinitas PFA, LLC
Enid Two, LLC
ERP of Midway, LLC
Estate of Joseph Y. Einbinder
Evansville Developers LLC, G.B.
Evergreen Mcdowell And Pebble Creek LLC
Excel Realty Partners LP
Excel Westminster Marketplace, Inc.
F.R.O., LLC Ix
Faber Bros., Inc
Fairfax Court LP
Fairview Heights Investors LLC
Fairway Centre Associate, LP
Faram Muskegon LLC
Farmingdale-Grocery LLC
Fayetteville Developers LLC
FC Janes Park LLC
FC Richmond Associates LP
FC Treeco Columbia Park, LLC
FC Wodbridge Crossing, LLC
Federal Realty Investment Trust
Feil Organization, The
FGP Company
Fingerlakes Crossing LLC
Firecreek Crossing o Reno LLC
First Berkshire Properties LLC
FJL MVP LLC
Flintlock Northridge LLC
F&M Properties
Fogg-Snowville LLC
Foothill Business Association
Foothill Pacific Towne Center
Forecast Danbury LP
Forest City Commercial Group LLC
Forest City Ratner Company
Fourels Investment Company
Fr/Cal Gouldsboro Property Holding LP
Friedland, Lawrence And Melvin
FW CA Brea Marketplace LLC
G&S Livingston Realty Inc.
Gainesville Outdoor Advertising Inc.
Galileo Apollo II Sub, LLC

Galileo CMBS T2 NC LP
Galileo Freshwater/Stateline LLC
Galileo Northeast LLC
Galleria Partnership
Galleria Plaza Ltd.
Garden City Center
Gateway Center Properties III, LLC
Gateway Company LLC
Gateway Woodside Inc.
GC Acquisition Corporation
Geenen Dekock Properties LLC
Generation H One and Two LP
GGP Mall of Louisiana LP
GGP-Steeplegate Inc.
Gladwyne Investors, LP
Glenmoor LP
GMS Golden Valley Ranch LLC
Goldsmith, Barbara L.
Goodmill LLC
Gould Livermore LLC
Grand Hunt Center Oea
Gravois Bluffs III LLC
GRE Grove Street One LLC
GRE Vista Ridge LP
Greater Orlando Aviation Authority
Greece Ridge LLC
Greeley Shopping Center LLC
Green 521 5th Avenue LLC
Green Acres Mall LLC
Greenback Associates
Greenwood Point LP
GRI-EQY (Sparkleberry Square) LLC
GS Erie LLC
GS II Brook Highland LLC
Gunning Investments, LLC
Hallaian Brothers
Hamilton Chase Santa Maria LLC
Hamilton Crossing I LLC
Hampden Commons Condominium Association
Hannon Ranches Ltd
Hanson Industries Inc.
Harold and Lucille Chaffee Trust
Hart Kings Crossing LLC
Hartman 1995 Ohio Property Trust
Harvest/NPE LP
Hayden Meadows JV
Hayward 880, LLC
Heritage Property Investment LP
Heritage-Lakes Crossing LLC
Hickory Hollow Development Inc.
Hickory Ridge Pavilion LLC
Highlands Ranch Community Association
HIP Stephanie, LLC
HK New Plan Covered Sun LLC
HK New Plan EPR Property Holdings LLC.
HK New Plan Exchange Property Owner II LP

HKK Investments
Hollingsworth Capital Partners - Intermodal, LLC
Holyoke Crossing LP II
Home Depot USA Inc.
Hoprock Limonite LLC
Howland Commons Partnership
HRI/Lutherville Station LLC
Hudson Realty Trust
Huntington Mall Company
HV Covington LLC
HWR Kennesaw LLC
I-10/Bunker Hill Associates, LP
I-93 Somerville LLC
Iannucci Development Corporation
Immobilien Verwaltung GMBH
Indian River Mall
Inland American Chesapeake Crossroads LLC
Inland American Oklahoma City Penn, LLC
Inland American Retail Management
Inland Commercial Property Management Inc.
Inland Us Management LLC
Inland Western Austin Southpark Meadows II LP
Inland Western Cedar Hill Pleasant Run LP
Inland Western College Station Gateway II, LP
Inland Western Columbus Clifty LLC
Inland Western Houma Magnolia LLC
Inland Western Lake Worth Towne Crossing
Inland Western Lewisville Lakepointe LP
Inland Western McDowell LLC
Inland Western Oswego Gerry Centennial LLC
Inland Western Richmond Mayland LLC
Inland Western San Antonio Hq LP
Inland Western Southlake Corners LP
Inland Western Sugar Land Colony LP
Inland Western Temecula Commons LLC
Inland Western West Mifflin Century III District
Intergrated Real Estate Services LLC
International Speedway Square Ltd
Interstate Augusta Properties LLC
Investors Brokerage Inc.
Irish Hills Plaza West II LLC
Irvine Company LLC
Irving Harlem Venture LP
J&F Enterprises
Jaffe of Weston II Inc.
Janaf Crossings, LLC
Jantzen Dynamic Corporation
Jefferson Mall Company II LLC
JKCG LLC
Johnson City Crossing (Delaware)LLC
Johnstown Zamias LP
Jubilee-Springdale LLC
Jurupa Bolingbrook LLC
JWC/Loftus LLC
K&G/Dearborn LLC.
Kamin Realty Co

Karns Real Estate Holdings II, LLC
Katy Mills Mall LP
KB Columbus I-CC
KC Benjamin Realty LLC
K E - Athens LLC
Kendall-77 Ltd.
Kentucky Oaks Mall
K-Gam Broadway Craycroft LLC
Kimco Acadiana 670 Inc.
Kimco Arbor Lakes S.C., LLC
Kimco Pk LC
Kimco Realty Corporation
KIR Amarillo LP
KIR Arboretum Crossing LP
KIR Augusta I 044 LLC
KIR Piers 716 LLC
Kite Coral Springs LLC
Knoxville Levcal LLC
KNP Investments
Kobra Properties
Kolo Enterprises
Kramont Vestal Management LLC
KRG Market Street Village LP
Kroustalis Investment
Krupp Equity Limited Partnership
KSK Scottsdale Mall LP
L. Mason Capitani Propety & Asset Mgmt. Inc
La Cienega-Sawyer Ltd.
La Frontera Village LP
La Habra Imperial LLC
Landing at Arbor Place LP, The
Landings Management Association
Landman, Deborah, Eli Landman, Zoltan Schwartz & Anna Schwartz
Laredo/MDN II LP
Larry J. Rietz, MP, LLC
Las Vegas Land and Development Company LLC
LB Commercial Mortgage Trust Series 1998 C1
LC White Plains Retail LLC
Lea Company
League City Towne Center Ltd
Leben, Robert L. & Mary C.
Lester Development Corporation
Lexington Corporate Properties Inc.
Lexington Lion Weston I LP
Lincoln Plaza Associates LP
Lincoln US Properties LP
Linden Business Center Association
Little Britain Holding, LLC
Loop West LLC
Louis Joliet Shoppingtown LP
Lucknow Associates
Lufkin Gkd Partner, LP
M & M Berman Enterprises
MIA Brookhaven LLC
Macerich Lakewood LLC
Macerich Vintage Fair LP

Macy's Central
Madison Waldorf LLC
Magna Trust Company
Main Street At Exton LP
Mall at Gurnee Mills LLC
Mall at Valle Vista LLC
Mall of Georgia LLC
Mallview Plaza Company Ltd.
Manco Abbott OEA Inc.
Mansfield Seq 287 and Debbie Ltd.
Manteca Stadium Park LP
Marco Portland General Partnership
Market Heights Ltd
Marlton VF, LLC
Mass One LLC
Mayfair - MDCC Business Trust
MB Fabyan Randall Plaza Batavia LLC
MB Keene Monadnock LLC
McAlister Square Partners Ltd
MD-GSI Associate, LLC
MDS Realty II, LLC
Meacham Business Center LLC
Meadowbrook Village LP
Melbourne-JCP Associates Ltd.
Melville Walton Hone, Trustee Of Hone Family
Memorial Square 1031 LLC
Meridian Village LLC
Metro Center LLC
Meyerland Plaza (De) LLC
MHW Warner Robins LLC
Mibarev Development I LLC
Mid US LLC
Mid-America Asset Management
Milford Crossing Investors LLC
Millman 2000 Charitable Trust
Millstein Industries LLC
MK Kona Commons LLC
Mobile KPT LLC
Monrovia Marketplace LLC
Montclair Plaza LLC
Monte Vista Crossings, LLC
Montevideo Investments, LLC
Montgomery Towne Center Station, Inc
Morgan Hill Retail Venture LP
Morris Bethlehem Associates LP
Morrison Crossing Shopping Center
Mount Berry Square LLC
Mr Keene Mill 1 LLC
Msf Eastgate-I LLC
Myrtle Beach Farms Company Inc.
Nap Northpoint LLC
National Retail Properties, LP
Nazario Family Partnership
Necrossgates Commons Newco, LLC
Nevada Investment Holdings, Inc.
New Plan Excel Realty Trust

New Plan of Memphis Commons, LLC
New River Properties
NMC Stratford LLC
North Attleboro Marketplace II LLC
North Hill Centre, LLC
North Plainfield VF LLC
Northcliff Residual Parcel 4 LLC
Northern Trust Bank of California
Northwoods LP
Novogroder/Abilene LLC
NP Huntsville LLC
NP I&G Conyers Crossroads LLC
NP/SSP Baybrook LLC
NPP Development LLC
Oak Hollow Mall
Oates, Marvin L.
OLP 6609 Grand LLC
OLP CC Ferguson LLC
OLP CC Florence LLC
OLP CC Antioch LLC
OLP CC Fairview Heights LLC
OLP CC St.Louis LLC
One Liberty Properties
Orangefair Marketplace LLC
Orion Alliance Group LLC
Orland Town Center Shopping Center
OTR
PL Mesa Pavilions LLC
P/A Acadia Pelham Manor LLC
PA 73 South Association
Pace-Brentwood Partners LLC
Pacific Carmel Mountain Holdings LP
Pacific Castle Groves LLC
Pacific Harbor Equities LLC
Pacific/Youngman-Woodland Hills
Paige Exchange Corporation
Palm Springs Mile Associates Ltd.
Palmetto Investors LLC
Pan Am Equities Inc.
Panattoni Development Company LLC
Pappas Gateway LP
Paragon Affiliates
Parkdale Mall Associates LP
Parkdale Village LP
Parker Bullseye LLC
Parker Central Plaza, Ltd.
Parks at Arlington LP
Parkside Realty Associates, LP
Parkway Centre East LLC
Parkway Plaza LLC
Parkway Terrace Properties Inc.
Paskin, Marc
Peikar Muskegon LLC
Plantation Point Development LLC
Plaza at Jordan Landing LLC
Plaza Las Americas, Inc

Plaza Las Palma, LLC
Plazamill LLP
Plymouth Marketplace Condominium Assoc., Inc.
Point West Investors II
Polaris Circuit City LLC
Pond Road Associates
Port Arthur Holdings III Ltd.
Potomac Festival II
Potomac Run LLC
PR Beaver Valley LP
Prattcenter LLC
Preit Services LLC
PRGL Paxton LP
Prince George's Station Retail LLC
Principal Real Estate Holding Company LLC
Priscilla J. Rietz LLC
Promventure LP
Property Management Support Inc.
Provo Group, The
PRU Desert Crossing V LLC
Prudential Insurance Company Of America
Puente Hills Mall LLC
Ramco West Oaks I LLC
Ramco-Gershenson Properties LP
Rancon Realty Fund IV Subsidiary LLC
Ray Mucci's Inc.
Raymond and Main Retail LLC
RB-3 Associates
RD Bloomfield Associates LP
Realty Income Corporation
Rebs Muskegon LLC
Red Mountain Retail Group
Red Rose Commons Condominium Association
Redtree Properties LP
Regency Centers LP
Regency Petaluma LLC
Reiff & Givertz Texas Prop LLC
Remount Road Associates LP
Richland Town Centre LLC
Ricmac Equities Corporation
Rio Associates LP
Robinson, Donald
RREEF America REIT II Corporation VVV
RVIP Valley Central LP
Saunders Hotel Group
SCC San Angelo Partners Ltd.
Sigmund Sommer Properties
Simon Property Group
Sonnet Investments LLC
South Shields #1 Ltd.
Southland Investors LP
Southwind Ltd.
SPG Tennessee LP
Station Landing LLC
Stop & Shop Supermarket Company LLC
Sullivan Crosby Trust

Sunil Puri LLC
Tam Stockton LLC
Teplis, Nathan, Paul, Belle, and Frank
Terra Enterprises
Urbanical Oakland II LLC
Vornado Realty Trust
Water Tower Square LP
Watkins Houston Investments LP
Wayside Commons Investors LLC
WEC 96D Niles Investment
WEC 97G-Syracuse Investment Trust
Weingarten Realty Investors
Whitestone REIT
Wilmington Trust Company
WRI Associates Ltd.

Sublessees

\$1.00 Stuff Inc.
Academy Alliance LLC
Adams Outdoor Advertising
Advance Auto Parts
American Outdoor Advertising
Arc International Corporation
Autozone Northeast Inc.
Baby Superstore, Inc.
Blockbuster Inc.
Books A Million
Borders Inc.
Carmax Business Services LLC
Casto
CEC Entertainment, Inc.
Chapman & Main
Charlie Brown's Steakhouse
Children's Discovery Centers of America
Circuit Sports LP
Consolidated Stores Corporation
Dan's Big & Tall Shop Inc.
Designs CMAL Retail Store Inc.
DHL Global Business Services
Dick's Sporting Goods Inc.
Dollar General Corporation
Dollar Tree Stores Inc.
Don Sherwood Golf Inc.
Edwin Watts Golf Shop
Empire Education Group
Entertainmart-Preston Rd LLC
Eyecare Discount Optical Inc.
Eynon Furniture Outlet Inc.
Fabri-Centers of America Inc.
Food Lion LLC
Forecast Danbury LP
GE Transportation Systems
Golf Galaxy
Golfsmith International LP
Great Golf Inc.
Guitar Center Stores Inc.

Homans Associates Inc.
Hughes MRO Ltd.
Huntington National Bank
Inkeeper Properties Inc.
International House Of Pancakes
JR Furniture USA Inc.
Joelle Inc.
JP Morgan Chase Bank
K&G Men's Company Inc.
Katz
Lakeshore Equipment Company
La-Z-Boy Showcase Shoppes
Lifeway Christian Resources
Maggiano's/Corner Bakery Holding Corporation
Mall of Decoration Inc.
Martin, Paul T.
Mayland Cam
Modernage Inc.
Mor Furniture For Less
MRV Wanamaker LLC
New Avenues Lease Ownership LLC
New Colorado Daily, Inc.
North South Partner, LLC
O'Charleys, Inc.
OK Apple Inc.
Oklahoma Gold Realty LLC
Oklahoma Goodwill Industries, Inc.
Orthodontic Centers of Virginia Inc.
Peak Place Holdings, LLC
Pork Place
Pot Luck Enterprises Inc.
Price Chopper Operating Company
Prosound Music Centers Inc.
Quantum Fine Casework Inc.
Quarterdeck Corporate Office
Raymund Garza
Remington Seeds LLC
Restoration Ministries
Ruby Tuesday's
Salem Farm Realty Trust
Salom Sons Inc.
Sam Ash Megastores, LLC
Schiavone, Daniel
Sky Bank
Solo Cup Company
Staples, The Office Superstore Inc.
The Auto Toy Store Inc.
The Floor Store Inc.
The Julia Christy Salon Inc.
The Pep Boys
The Sports Authority
The TJX Operating Companies
Tire Kingdom, Inc.
Topline Appliance Depot Inc.
Toys R US Inc.
Trader Joe's Company

Truong, Se and Ly
Tru Properties Inc.
TVI Inc.
Viacom Outdoor
Visionary Retail Management
Waterbed Emporium of California
West Marine Products Inc.
Winchester Fun Expedition Corporation
Wired Management LLC
Workforce Central Florida

Personal Property Lessors

Avaya Financial Services
GE Fleet Services
IBM
Hewlett Packard
Service Power
Toshiba

**Banks Utilitized in the Company's
Cash Management System**

American Savings
AmSouth Bancorporation
Banco Popular
Bank of America
CRP Securities, LLC
Chase Bank
CRP Securities
Fifth Third Bank
Fifth Third Securities
JP Morgan Securities Inc
Lehman Brothers
Merrill Lynch Global Institutional Advisory Division
RBC Dain Rauscher
SunTrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

Liquidators

Gordon Brothers Retail Partners LLC
Great American Group
Hilco Merchant Resources LLC
Hudson Capital Partners LLC
SB Capital Group LLC
Tiger Capital Group LLC

Litigation Counterparties

Alicea, Ada
Audiobahn
Banker, Michael
Booker, Jamal
Dealtree
DiPirro, Michael
Donnelly, Kenneth
Federal Communications Commission

Foss, Andrew
Harris, William
Holloman, Latia
Ibrahim, Betty
Internal Revenue Service
Iowa AG
JP Morgan Chase
Keystone Automotive Industries
Kobra Properties
Mad Rhino
Maria Moncayo (class action)
Massachusetts Department of Revenue
Mastercard
Micro Electronics
Millennium Retail Partners
Monster Cable
Moxley, Donald
Murphy, Christopher
RealSource
Roberty Gentry (class action)
Securities and Exchange Commission
Snow, Christopher
State of Iowa
Temple, Floyd Edward Jr.
Tennessee Department of Revenue
Unical
Visa
Voegtler, Clayton P.
Weidler, Daniel

Restructuring and Other Professionals

Bingham MCCutchen LLP
Ernst & Young
FTI Consulting Inc.
Goldman, Sachs and Company
Kirkland & Ellis LLP
Kurtzman Carson Consultants LLC
LeClairRyan
McGuireWoods, LLP
Ogilvy Renault LLP
Osler, Hoskin & Hardcourt LLP
Rothschild, Inc.
Schulte Roth & Zabel LLP
Wilmer, Cutler, Pickering Hale, & Dorr LLP

U.S. Trustee's Office - Region 4

Bove, Frank J.
Conlon, Debera F.
Davis, Martha
Early, Dennis J.
Frankel, Jack I.
Franklin, Shannon D.
McDow, W. Clarkson.
Van Arsdale, Robert
Weschler, Cecelia A.
Whitehurst, Kenneth N. III

District Court Judges (Eastern District of Virginia)

Anderson, John F.
Brinkeman, Leonie M.
Buchanan, Theresa C.
Cacheris, James C.
Davis, Ivan D.
Ellis, T.S. III
Hilton, Claude M.
Jones, T. Rawles Jr.
Lee, Gerald Bruce
O'Grady, Liam

Bankruptcy Court Judges (Eastern District of Virginia)

Adams, David H.
Huennekens, Kevin R.
Mayer, Robert
Mitchell, Stephen S.
St. John, Stephen C.
Shelley, Blackwell N.
Tice, Douglas O. Jr.

Schedule 2
Disclosure of Jefferies & Company, Inc.
Result of Conflicts Search – Current or former Clients and/or Representations

<u>Party</u>	<u>Relationship</u>
Air Products and Chemicals Inc.	Current or former client on a matter unrelated to these cases
Textron Lycoming Corporation	Current or former client on a matter unrelated to these cases
HBK Investments LP	Current or former client on a matter unrelated to these cases
HBK Management LLC	Current or former client on a matter unrelated to these cases
HBK Master Fund	Current or former client on a matter unrelated to these cases
HBK Master Fund LP	Current or former client on a matter unrelated to these cases
HBK Partners II LP	Current or former client on a matter unrelated to these cases
HBK Services LLC	Current or former client on a matter unrelated to these cases
Bank of America, N.A.	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
GMAC Commercial Finance LLC	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
JPMorgan Chase Bank, N.A.	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
National City Business Credit, Inc.	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
PNC Bank, NA.	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
Textron Financial Corporation	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
UBS Loan Finance LLC	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
Wachovia Capital Finance Corp.	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case
Hewlett-Packard	Current or former client on a matter unrelated to these cases
Kingston Technologies	Current or former client on a matter unrelated to these cases
Sony Entertainment	Current or former client on a matter unrelated to these cases
Alpha Security Group	Current or former client on a matter unrelated to these cases
American Systems Corporation	Current or former client on a matter unrelated to these cases
Cormark Inc.	Current or former client on a matter unrelated to these cases
Innerworkings LLC	Current or former client on a matter unrelated to these cases
Advertising.com	Current or former client on a matter unrelated to these cases
Audiovox	Current or former client on a matter unrelated to these cases
Navarre Corporation	Current or former client on a matter unrelated to these cases
Pinnacle Systems, Inc. (Avid Tech Inc.)	Current or former client on a matter unrelated to these cases
Chase Bank, USA	Current or former client on a matter unrelated to these cases
Mastercard	Current or former client on a matter unrelated to these cases
Visa Inc.	Current or former client on a matter unrelated to these cases

Aon Inc.	Current or former client on a matter unrelated to these cases
Medco Health Solutions	Current or former client on a matter unrelated to these cases
Wachovia Bank, N.A.	Current or former client on a matter unrelated to these cases
Aquila, Inc.	Current or former client on a matter unrelated to these cases
AT&T, Inc.	Current or former client on a matter unrelated to these cases
Avaya Financial Services	Current or former client on a matter unrelated to these cases
Com Ed	Current or former client on a matter unrelated to these cases
Con Edison	Current or former client on a matter unrelated to these cases
Con Edison Solutions	Current or former client on a matter unrelated to these cases
Connexus Energy	Current or former client on a matter unrelated to these cases
El Paso Electric Company	Current or former client on a matter unrelated to these cases
El Paso Water Utilities	Current or former client on a matter unrelated to these cases
Fairpoint Communications	Current or former client on a matter unrelated to these cases
Florida Power & Light Company	Current or former client on a matter unrelated to these cases
Florida Public Utilities Co.	Current or former client on a matter unrelated to these cases
Granite Telecommunications	Current or former client on a matter unrelated to these cases
Hawaiian Telecom	Current or former client on a matter unrelated to these cases
Lincoln Electric System	Current or former client on a matter unrelated to these cases
MCI	Current or former client on a matter unrelated to these cases
Peco Energy Company	Current or former client on a matter unrelated to these cases
Semco Energy Gas Company	Current or former client on a matter unrelated to these cases
Surewest	Current or former client on a matter unrelated to these cases
Trinsic Spectrum Business	Current or former client on a matter unrelated to these cases
United Waters	Current or former client on a matter unrelated to these cases
Verizon Communications	Current or former client on a matter unrelated to these cases
Centro Properties Group	Current or former client on a matter unrelated to these cases
Arc International Corporation	Current or former client on a matter unrelated to these cases
Blockbuster Inc.	Current or former client on a matter unrelated to these cases
Borders Inc.	Current or former client on a matter unrelated to these cases
Charlie Brown's Steakhouse	Current or former client on a matter unrelated to these cases
JP Morgan Chase Bank	Current or former client on a matter unrelated to these cases
O'Charleys, Inc.	Current or former client on a matter unrelated to these cases
Orthodontic Centers of America	Current or former client on a matter unrelated to these cases
Ruby Tuesday's	Current or former client on a matter unrelated to these cases
Solo Cup Company	Current or former client on a matter unrelated to these cases
Staples, The Office Superstore Inc.	Current or former client on a matter unrelated to these cases
Toys R US Inc.	Current or former client on a matter unrelated to these cases
TCI Inc.	Current or former client on a matter unrelated to these cases
West Marine Products Inc.	Current or former client on a matter unrelated to these cases
IBM	Current or former client on a matter unrelated to these cases
AmSouth Bancorporation	Current or former client on a matter unrelated to these cases
JP Morgan Securities Inc.	Current or former client on a matter unrelated to these cases
Wachovia Bank & Securities	Current or former client on a matter unrelated to these cases
Gordon Brothers Retail Partners LLC	Current or former client on a matter unrelated to these cases
Great American Group	Current or former client on a matter unrelated to these cases
Hilco Merchant Resources LLC	Current or former client on a matter unrelated to these cases
Ernst & Young	Ernst & Young provides Jefferies with accounting services
FTI Consulting Inc.	Current or former client on a matter unrelated to these cases
Goldman Sachs & Company	Current or former client on a matter unrelated to these cases
Bally Total Fitness Corporation	Current or former client on a matter unrelated to these cases
Quebecor World KRI	Current or former client on a matter unrelated to these cases
Varsity Brands Inc.	Current or former client on a matter unrelated to these cases
Quarterdeck Corporate Office	Jefferies acquired Quarterdeck Corporation (f/k/a Quarterdeck

	Office Systems) in December 2002
Don Kornstein	Mr. Kornstein was interim Chairman of the Board of Bally Total Fitness Corporation from August 11, 2006 until July 25, 2008. Jefferies provided investment banking and advisory services to Bally's during a portion of this period (Feb 2007 – September 2007)

Schedule 3
Disclosure of Jefferies & Company, Inc.
Result of Conflicts Search – Market Making and Research

<u>Party</u>	<u>Relationship</u>
AFC Corporation	Jefferies makes a market in securities of this company
Bally Total Fitness Holding Corporation	Jefferies makes a market in securities of this company
Iconix Brand Group Inc.	Jefferies makes a market in securities of this company
Apple Inc.	Jefferies makes a market in securities of this company
Audiovox	Jefferies makes a market in securities of this company
Electronic Arts	Jefferies makes a market in securities of this company
Fuji Photo Film USA	Jefferies makes a market in securities of this company
Garmin International Inc.	Jefferies makes a market in securities of this company
Lenovo, Inc.	Jefferies makes a market in securities of this company
Logitech Inc.	Jefferies makes a market in securities of this company
Microsoft Corporation	Jefferies makes a market in securities of this company
Mitsubishi Digital Electronics	Jefferies makes a market in securities of this company
Nikon Inc.	Jefferies makes a market in securities of this company
Sandisk Corporation	Jefferies makes a market in securities of this company
THQ Inc.	Jefferies makes a market in securities of this company
Toshiba	Jefferies makes a market in securities of this company
Cosco Corp.	Jefferies makes a market in securities of this company
Innerworkings, Inc.	Jefferies makes a market in securities of this company
Quebecor World KRI	Jefferies makes a market in securities of this company
Vtech Holdings Ltd.	Jefferies makes a market in securities of this company
Intuit Inc.	Jefferies makes a market in securities of this company
Comcast	Jefferies makes a market in securities of this company
Insight	Jefferies makes a market in securities of this company
Keynote Red Alert	Jefferies makes a market in securities of this company
Research in Motion	Jefferies makes a market in securities of this company
Surewest	Jefferies makes a market in securities of this company
USA Mobility	Jefferies makes a market in securities of this company
Quarterdeck Corporate Office	Jefferies makes a market in securities of this company
Home Depot International	Jefferies publishes research on this company
The Brink's Company	Jefferies publishes research on this company
Circuit City Stores, Inc.	Jefferies publishes research on this company
Capital One Financial Leverage Corporation	Jefferies has numerous relationships with this lender in other capacities. We do not believe any of the relationships pose a conflict of interest in this case. Also, Jefferies publishes research on this company
Sharp Electronics Corporation	Jefferies publishes research on this company
Tomtom Inc.	Jefferies publishes research on this company
American Express Co.	Jefferies publishes research on this company
American Travel Related Services Company	Jefferies publishes research on this company
American Express Trust Company	Jefferies publishes research on this company
American Electric Power Company	Jefferies publishes research on this company
Duke Energy	Jefferies publishes research on this company
Embarq Communications	Jefferies publishes research on this company
Entergy Corporation	Jefferies publishes research on this company
NSTAR	Jefferies publishes research on this company

Windstream	Jefferies publishes research on this company
The TJX Operating Companies	Jefferies publishes research on this company
Toshiba	Jefferies publishes research on this company

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**ORDER PURSUANT TO SECTIONS 328 AND 1103 OF THE
BANKRUPTCY CODE AND BANKRUPTCY RULE 2014 AUTHORIZING
THE RETENTION AND EMPLOYMENT OF JEFFERIES & COMPANY,
INC. AS FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS *NUNC PRO TUNC* TO NOVEMBER 18, 2008**

Upon consideration of the Application of the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned Chapter 11 cases of Circuit City Stores, Inc. and its affiliated debtors-in-possession (collectively, the “Debtors”) for an Order Pursuant to Sections 328(a) and 1103(a) of the Bankruptcy Code and Bankruptcy Rule 2014 Authorizing the Retention and Employment of Jefferies & Company, Inc. (“Jefferies”) as Financial Advisors to the Official Committee of Unsecured Creditors *Nunc Pro Tunc* to November 18, 2008 and upon the Declaration of Michael Henkin in support of the Application; and notice having been given to the Office of the United States Trustee, the Debtors, and all parties that have appeared and requested service of papers in these cases and, therefore, it appearing that good and sufficient notice having been given and no other or further notice need be given; and no objections to the Application having been filed; and this Court finding, further, that Jefferies does not hold or

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City West Coast is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

represent any interest adverse to the Debtors' estates in the matters on which it is to be retained, that Jefferies is a "disinterested" person as that term is defined in section 101(14) of Title 11 of the United States Code (the "Bankruptcy Code"), that the terms and conditions of Jefferies employment as set forth in the Application and the Jefferies Engagement Letter (as defined in the Application) are reasonable including, without limitation, the Fee Structure and Indemnity (in each case as defined in the Application) and that its employment as a financial advisor to the Committee and the terms thereof are in the best interests of the Debtors' estates, and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that pursuant sections 328(a) and 1103(a) of the Bankruptcy Code, the Application is hereby granted and that Jefferies is hereby employed as the Committee's financial advisor on the terms and conditions set forth in the Jefferies Engagement Letter as modified in the Application; and it is further

ORDERED to the extent not previously withdrawn, any and all objections to the Application are overruled in their entirety; and it is further

ORDERED that the terms and conditions of Jefferies' retention, including, without limitation, the Fee Structure and the Indemnity are approved pursuant to section 328(a) of the Bankruptcy Code; and it is further

ORDERED that Jefferies will file applications for interim and final allowance of compensation and reimbursement in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules (except as provided below), and any procedures that may be fixed by Order of this Court, provided, however, that fee applications filed by Jefferies shall be subject to review only pursuant to the standards set forth in Bankruptcy

Code section 328(a) and not subject to the standard of review set forth in Bankruptcy Code section 330; and it is further

ORDERED that if an Indemnified Party seeks reimbursement for attorneys' fees from the Debtors pursuant to the Indemnity, the invoices and supporting time records from the attorneys as to whose fees Jefferies is seeking reimbursement shall be annexed to Jefferies' own interim and/or final fee applications, and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of the Bankruptcy Court under the standards of section 330 of the Bankruptcy Code regardless of whether such attorney has been retained under section 1103 of the Bankruptcy Code; and it is further

ORDERED that Jefferies is authorized to provide services to the Committee as set forth in the Application.

Dated: Richmond, Virginia
_____, 2008

THE HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

NAME	ATTENTION	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	Email	Party/Function
CIRCUIT CITY STORES, LLC	REGINALD D. HEDGEBETH	9950 MAYLAND DRIVE			RICHMOND	VA	23233		804-486-4000	804-527-4164		Debtor
COMMONWEALTH OF VIRGINIA	STATE CORPORATION COMMISSION	TYLER BUILDING	1300 E. MAIN STREET		RICHMOND	VA	23219		804-371-9967	804-371-9734		Government Agency
CORPORATE SALES AND USE, EMPLOYER WITHHOLDING, AND LITTER TAX	VIRGINIA DEPARTMENT OF TAXATION	3600 WEST BROAD STREET			RICHMOND	VA	23230-4915		804-367-8037	804-254-6111		Government Agency
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